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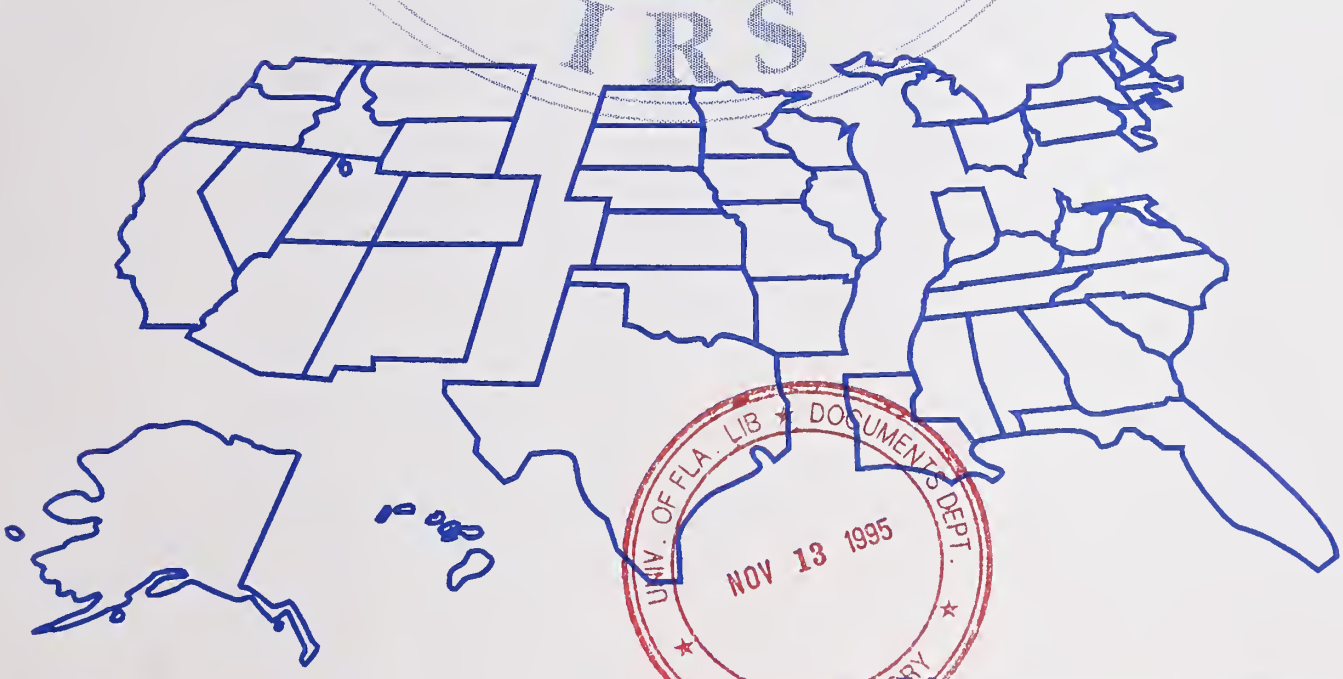
Code and Subject Matter Directory



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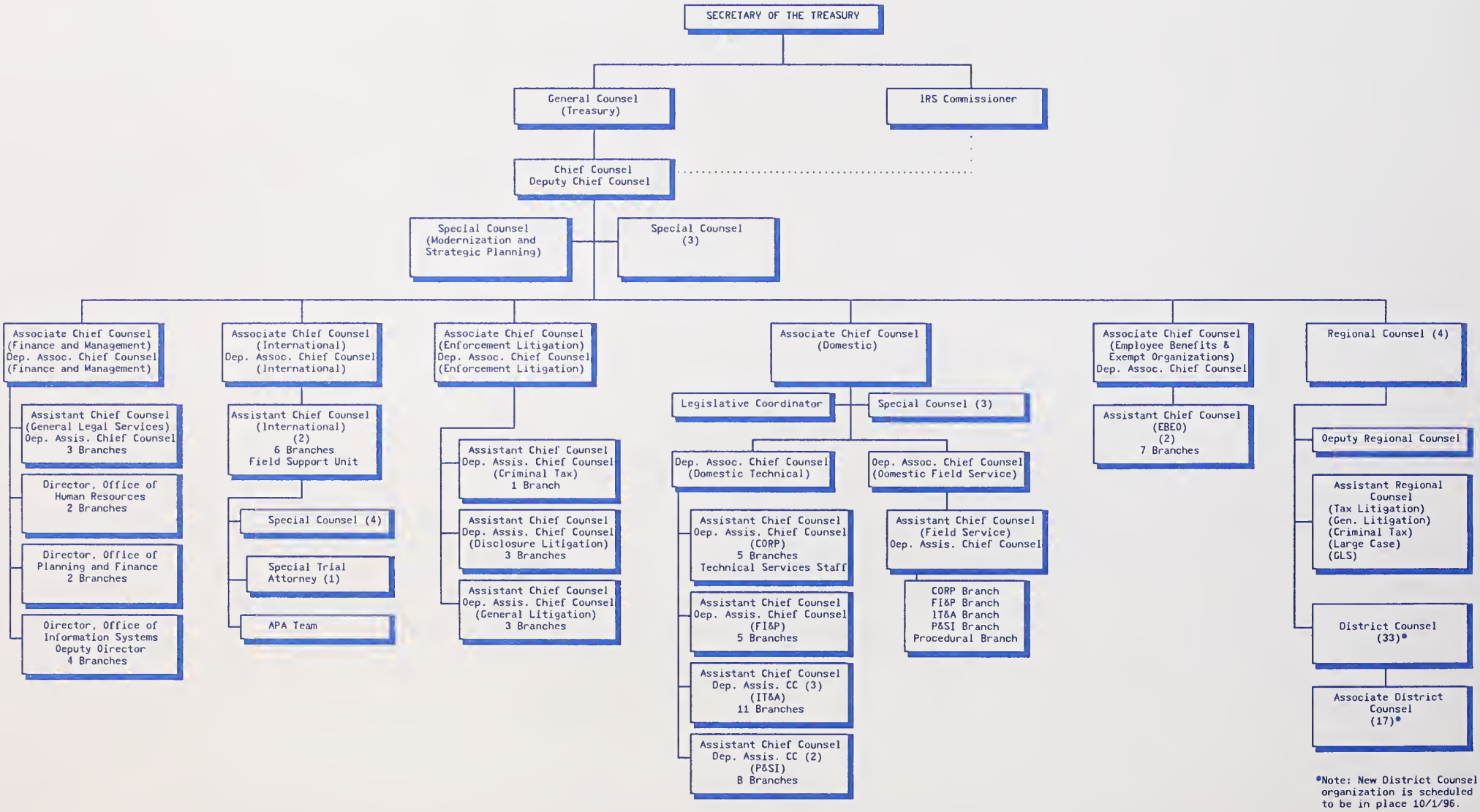
Office of Chief Counsel, IRS, Organizational Chart

effective 10/1/95



*Note: New District Counsel organization is scheduled to be in place 10/1/96.

Revision date: 7/5/95

OFFICE OF CHIEF COUNSEL
TELEPHONE DIRECTORY

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I

CHIEF COUNSEL PHONE DIRECTORY

National Office

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(4th Floor) (202) 622-9842
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Secretary	Angela Allen	(202) 622-4550	Rm. 4409
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Federal Register Liaison	Dale Goode	(202) 622-6795	Rm. 4231
Federal Register Liaison	Jackie Burgess	(202) 622-7805	Rm. 5230

Branch 1 (CC:DOM:CORP:1)

Chief	Nelson F. Crouch	(202) 622-7740	Rm. 4404

Branch 2 (CC:DOM:CORP:2)

Chief	Edward S. Cohen	(202) 622-7760	Rm. 4428

Branch 3 (CC:DOM:CORP:3)

Chief	William Alexander	(202) 622-7780	Rm. 4238

Branch 4 (CC:DOM:CORP:4)

Chief	Vicki Hyche	(202) 622-7520	Rm. 4230

Branch 5 (CC:DOM:CORP:5)

Chief	David Madden	(202) 622-7540	Rm. 4237

Technical Services Staff (CC:DOM:CORP:TSS)

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Regulations Unit (CC:DOM:CORP:R)

Chief	Cynthia Grigsby	(202) 622-7180	Rm. 5228

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Staff Assistant	Pamela J. Ferris	(202) 622-7820	Rm. 4050

FI&P Branch (CC:DOM:FS:FI&P)

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Special Counsel (Financial Products)	Joel E. Helke	(202) 622-7870	Rm. 4043

IT&A Branch (CC:DOM:FS:IT&A)

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Senior Technician Reviewer	Clifford M. Harbourt	(202) 622-7920	Rm. 4526
Senior Technician Reviewer	Vacant	(202) 622-7900	Rm. 4527

P&SI Branch (C:DOM:FS:P&SI)

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Senior Technician Reviewer	William C. Sabin, Jr.	(202) 622-7840	Rm. 4513
Special Counsel (Natural Resources)	Patrick Putzi	(202) 622-7850	Rm. 4040

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Procedural Branch (CC:DOM:FS:PROC)

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Docket and Records Section (CC:DOM:FS:PROC:DR)

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Supervisor, Records Unit	Martha A. Butler	(202) 622-7970	Rm. 2569

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Branch 3 (CC:DOM:FI&P:Br. 3)

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Branch 4 (CC:DOM:FI&P:Br. 4)

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Branch 5 (CC:DOM:FI&P:Br. 5)

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(202) 622-5079 Rm. 5411
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Branch 6 (CC:DOM:IT&A:Br. 6)

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Branch 7 (CC:DOM:IT&A:Br. 7)

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Branch 8 (CC:DOM:IT&A:Br. 8)

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Branch 9 (CC:DOM:IT&A:Br. 9)

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Branch 10 (CC:DOM:IT&A:Br. 10)

Chief	Charles Strickland	(202) 622-5010	Rm. 5421

Branch 11 (CC:DOM:IT&A:Br. 11)

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Branch 2 (CC:DOM:P&SI:Br. 2)

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Branch 3 (CC:DOM:P&SI:Br. 3)

Chief	William P. O'Shea	(202) 622-3070	Rm. 5016
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Chief	Vacant	(202) 622-3090	Rm. 5431
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Senior Technician Reviewer	Walter Woo	(202) 622-3040	Rm. 5322

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Senior Technician Reviewer	Joseph H. Makurath	(202) 622-3120	Rm. 5422

Branch 8 (CC:DOM:P&SI:Br. 8)

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Senior Technician Reviewer	Vacant	(202) 622-3130	Rm. 5312

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Branch 7 (202) 622-4579
Branch 8 (202) 622-4582
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Branch 5 (CC:EBEO:Br.5)

Chief	James L. Brokaw	(202) 622-6070	Rm. 5229

Branch 6 (CC:EBEO:Br.6)

Chief	Harry Beker	(202) 622-6080	Rm. 5237

FIELD SERVICE

Branch 7 (CC:EBEO:FS:Br.7)

Chief	Thomas Schendt	(202) 622-6090	Rm. 4539

Branch 8 (CC:EBEO:FS:Br.8)

Chief	Vacant	(202) 622-4290	Rm. 2324

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Acting Secretary	Doretha Bannister	(202) 622-3410	Rm. 3547
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Management Analyst	Melonee Martin	(202) 622-3410	Rm. 3547
Computer Specialist	Darius Key	(202) 622-4502	Rm. 3547
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Technical Assistant	Martin Klotz	(202) 622-4470	Rm. 2579

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Glynco Instructor	Victor Ramirez	(912) 267-2258	

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II

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INDUSTRY SPECIALIZATION PROGRAM

NOTE: Changes or corrections to this roster should be brought to the attention of Patty Ross on (202) 622-3360.

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VIII

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CC:INTL:2	Steven Musher	(202) 622-3840	
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CC:DOM:FI&P:2	Thomas Kelly	(202) 622-3940	Rm. 4316
CC:MSR:KCY	Douglas Polsky	(816) 283-3046	
CC:INTL	Jeffrey Dorfman	(202) 622-3870	Rm. 4566
CC:DOM:FS:FI&P	Joel Helke	(202) 622-7870	Rm. 4043

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* Financial Products is an AC (International) program

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CC:DOM:FS:PRO	George Johnson	(202) 622-7940	Rm. 4135
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CC:MSR:CHI	Judith M. Picken	(312) 886-9225 ext. 337	
CC:MSR:CHI	James Cascino	(312) 886-9225	
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* Health Care (Exempt) is an EPEO program.

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CC:MSR:AUS	Richard Sealy	(512) 499-5662	
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MINING

CC	Teri Culbertson	(202) 622-3360	Rm. 3539
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860	Rm. 4521
CC:DOM:P&SI	Roger Baker	(202) 622-3120	Rm. 5426
CC:NER:PIT	Edward Peduzzi	(412) 644-3435	
CC:NER:PIT	Michael Yost	(412) 644-3441	
APPEALS	Ronald Paterra	(412) 644-4788	
CC:NER:PIT	Edward Laubach	(412) 644-3435	
Industry Specialist	David C. Seery	(412) 644-5607	
P.O. Box 2488, Group 1106, Pittsburgh, PA 15230		VMS: 6280771023 FAX: (412) 644-4673	

MOTOR VEHICLE

CC	Teri Culbertson	(202) 622-3360	Rm. 3539
CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920	Rm. 4526
CC:NER:DET	Margaret Satko	(313) 226-4790	
CC:NER:DET	Karen J. Goheen	(313) 226-4790	
APPEALS	Fred Gavin	(616) 235-0854	
CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970	Rm. 5518
CC:DOM:IT&A:11	Richard Berken	(202) 622-6163	Rm. 5405
CC:NER:CIN	Reid Huey	(513) 684-3201	
CC:NER:DET	Oksana Xenos	(313) 226-4790	
CC:INTL:2	Sim Seo	(202) 622-3840	Rm. 4704
CP:EX:C:I	Len Finkel	(202) 622-3172	Rm. 2508
CC:DOM:CORP:2	Ed Cohen	(202) 622-7760	Rm. 4428
IRS, Assistant Industry Specialist	Terri Harris	(616) 235-1153	
678 Front Ave., NW, Suite 200, Grand Rapids, MI 49504-5335			
Inventory Issue Specialist	Lou Maurer	(616) 343-5928	
5220 Lovers Lane, Kalamazoo, MI 49002			
Industry Specialist	Robert C. Zwiers	(616) 235-1076	
678 Front Ave., NW, Suite 200, Grand Rapids, MI 49504-5335			

MTA LEVERAGED BUY-OUTS

CC	Teri Culbertson	(202) 622-3360	Rm. 3539
CC:DOM:IT&A:5	David Crawford	(202) 622-4950	Rm. 5041
CC:NER:MAN	Curt Rubin	(212) 264-5647	
CC:WER:POR	Wayne Appleman	(503) 326-3185	
CC:WER:POR	Paul Robeck	(503) 326-3189	
CC:DOM:CORP:1	Victor Penico	(202) 622-7750	Rm. 4402
CC:DOM:CORP:1	Richard Starke	(202) 622-7750	Rm. 4402
CC:DOM:FS:CORP	Lorraine Gardner	(202) 622-7930	Rm. 4136
CC:DOM:P&SI	Maura Sullivan	(202) 622-3000	Rm. 5306
CC:NER:MAN	Lawrence Davidow	(212) 264-7940	
CC:NER:MAN	Paulette Segal	(212) 264-7429	

CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
CC:NER:NY	Jeffrey Brenner	(212) 719-6440	
CC:DOM:IT&A:5	Merrill Feldstein	(202) 622-4950	Rm. 5049
APPEALS	Robert Rosenblatt	(212) 264-7647	
APPEALS (Intangibles only)	Steve Litt	(203) 773-2070	
Industry Specialist	Barry Cooper	(212) 719-6438	

110 West 44th Street, Attn: Exam EX Group 1797 BC, New York, NY 10036

PARTNERSHIP

CC	Teri Culbertson	(202) 622-3360	Rm. 3539
CP:EX:C:I	Nick Donadio	(202) 622-3328	Rm. 2136
CP:EX:C:I	Rick Lyerly	(202) 622-4252	Rm. 2136
APPEALS	Ted Cichaski	(202) 401-4179	
CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860	Rm. 4521
CC:DOM:FS:P&SI	David Haglund	(202) 622-3050	Rm. 5008
CC:DOM:P&SI	Donna Young	(202) 622-3070	Rm. 5016
CC:INTL	Ron Gootzeit	(202) 622-3880	Rm. 4607
CC:INTL	Peg O'Conner	(202) 622-3880	Rm. 4607
APPEALS	Dorothy Waddell	(503) 326-3281	
CC:WER:SD	Alice Harbutte	(619) 557-6014	
CC	Robin Ehrenberg	(202) 622-7080	Rm. 5241
Industry Specialist	Mel Steiner	(408) 494-8799	

Stop No. H1-4500, 55 S. Market Street, San Jose, CA 95113

Issue Specialist	Gary Canatsey	(714) 643-6321	

2400 Avila Road, CEB 1, Box 30208, Laguna Niguel, CA 92607-0208

PETROLEUM

CC	Teri Culbertson	(202) 622-3360	Rm. 3539
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508
CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850	Rm. 4040
CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120	Rm. 5422
CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120	Rm. 5115
APPEALS	Ivan Beattie	(214) 308-7300	
CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860	Rm. 4521
CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950	Rm. 5043
CC:MSR	Lana Eckhardt	(214) 308-7433	
CC:MSR	Emron Pratt	(214) 308-7433	
CC:DOM:FI&P:2	Thomas Kelly	(202) 622-3940	Rm. 4316
CC:MSR	Rebecca Wolfe	(214) 308-7428	
CC:INTL:5	Richard Chewing	(202) 622-3870	Rm. 4562
Industry Specialist	Ralph Portell	(214) 308-1579	

Mail Code 4200SWRO, 4050 Alpha Road,Dallas, TX 75244

PHARMACEUTICAL

CC	Teri Culbertson	(202) 622-3360	Rm. 3539
CC:NER:PHI	Richard Gannon	(215) 597-8547	
CC:NER:NERW	Patricia Taylor	(201) 645-2627	
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
CC:NER:NERW	Patrick Whelan	(201) 645-3710	
APPEALS	Edward Sigmond	(215) 597-2177 ext. 137	
CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830	Rm. 4040
CC:DOM:P&SI	Christine Ellison	(202) 622-3120	Rm. 5428

CC:INTL:5	Jacob Feldman	(202) 622-3870	Rm. 4554
CC:INTL:APA	Bobby Burns	(202) 874-1490	
CC:INTL:APA	Johanna McGeady	(202) 622-3830	Rm. 4575
Industry Specialist	Mario Perez	(908) 819-3184	
Wick Plaza One, 100 Dey Place, Edison, NJ 08817			
Economist	Ray Taylor	(609) 757-5231	
2600 Mt. Ephraim Avenue, Camden, NJ 08104			

PROPERTY AND CASUALTY INSURANCE

CC	Teri Culbertson	(202) 622-3360	Rm. 3539
CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870	Rm. 4043
CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870	Rm. 4043
CC:NER:BOS	Charles Maurer	(617) 565-7860	
CC:NER:BOS	David Brodsky	(617) 565-7838	
CC:DOM:FI&P:4	Donald Drees	(202) 622-3970	Rm. 4107
CC:DOM:FI&P:4	Bill Sullivan	(202) 622-3997	Rm. 4115
CC:DOM:FI&P:4	Melissa Luxner	(202) 622-3142	Rm. 4115
CC:INTL	Ramon Camacho	(202) 622-3880	Rm. 4607
CC:NER:BOS	Robert Finkel	(617) 565-7860	
APPEALS	Robert Gorey	(617) 565-7950	
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
Industry Specialist	Ben DiCenso	(617) 279-1535	
Group 1106, 1 Montvale Avenue, Stoneham, MA 02180-3564			
Issue Specialist	Frederick Morrill	(617) 279-1535	
Group 1106, 1 Montvale Avenue, Stoneham, MA 02180-3564			

RETAIL INDUSTRY

CC	Teri Culbertson	(202) 622-3360	Rm. 3539
CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900	Rm. 4521
CC:MSR:STP	John Schmittdiel	(612) 290-3473 ext. 241	
CC:DOM:IT&A:5	David Crawford	(202) 622-4950	Rm. 5041
CC:DOM:IT&A:07	Donald Barnes	(202) 622-4970	Rm. 5523
CC:MSR:STP	Gerald Leland	(612) 290-3473	
APPEALS	Joe Butorac	(612) 290-3867	
CC:DOM:IT&A:11	Paul Gibbs	(202) 622-5020	Rm. 5031
CC:DOM:P&SI:6	Susan Reaman	(202) 622-3110	Rm. 5114
CP:EX:C:I	Len Finkel	(202) 622-3172	Rm. 2508
CC:MW:STP	Mike Urbanos	(612) 290-3473 ext. 246	
CC:MSR:STP	Gail Gibson	(612) 290-3473 ext. 240	
Industry Specialist	Robert Steinmetz	(612) 373-5165	
Room 300, 6040 Earle Brown Drive, Brooklyn Center, MN 55430			

SAVINGS AND LOAN

CC	Teri Culbertson	(202) 622-3360	Rm. 3539
CC:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870	Rm. 4043
CC:DOM:FI&P:2	Mark Smith	(202) 622-3905	Rm. 4312
CC:WER:LA	Erin Collins	(213) 894-4669	
CC:DOM:FI&P	Steve Glickstein	(202) 622-4439	Rm. 4300
CC:WER:LA	Dan Whitley	(213) 894-4669	
CC:WER:LA	Steve Simpson	(213) 894-4650	
APPEALS	Russ Reynolds	(213) 894-4680	

CC:MSR:MIL	Mark Petersen	(414) 297-1106	
CC:DOM:CORP:2	Roy Hirshhorn	(202) 622-7760	Rm. 4426
CC:DOM:CORP:5	Rose Williams	(202) 622-7550	Rm. 4437
CC:DOM:FS:FI&P:1	Craig Wojay	(202) 622-3920	Rm. 4315
Industry Specialist	Jody Botsford	(213) 894-0918	
3018 Federal Bldg, Rm 4012, 300 N. Los Angeles Street, Los Angeles, CA 90012			

SECURITIES AND FINANCIAL SERVICES FIRMS

CC	Teri Culbertson	(202) 622-3360	Rm. 3539
CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870	Rm. 4043
CC:DOM:FS:FI&P	Joel E. Helke	(202) 622-7870	Rm. 4043
CC:DOM:FI&P:2	Mark Smith	(202) 622-3930	Rm. 4312
CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960	Rm. 4108
CC:DOM:IT&A:5	John Moriarty	(202) 622-4950	Rm. 5043
CC:NER:MAN	Marty Shindler	(212) 264-6287	
APPEALS	James Lanphear	(716) 551-5551	
CC:NER:MAN	Halvor Adams	(516) 832-2425	
CC:NER:MAN	Roland Barral	(212) 264-7940	
CP:EX:CI	Lorelei Brossart	(202) 622-4256	Rm. 2508
CC:DOM:FI&P	Alan Munro	(202) 622-3950	Rm. 4116
Industry Specialist	Greta Carro	(212) 719-6463	
Group 1863, 110 W. 44th St., New York, NY 10036			
Assistant Industry Specialist	Heidi Busch	(212) 719-6462	
Group 1863, 110 W. 44th St., New York, NY 10036			
Assistant Industry Specialist	Eliot Stendig	(212) 264-6498	
Group 1863, 110 W. 44th St., New York, NY 10036			
Assistant Industry Specialist	Fred Schreiber	(212) 264-6462	
Group 1863, 110 W. 44th St., New York, NY 10036			

SHIPPING

CC	Teri Culbertson	(202) 622-3360	Rm. 3539
CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840	Rm. 4513
CC:SER:MIA:FTL	William McCarthy	(954) 572-5131	
CC:EBEO	Phil Corn	(202) 622-6050	Rm. 5336
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508
CC:INTL:2	Patricia Bray	(202) 622-3840	Rm. 4710
APPEALS	Jim Hinely	(954) 572-2801	
CC:SER:MIA	Ladd Brown	(305) 982-5302	
CC:DOM:P&SI:5	Jack Malgeri	(202) 622-3040	Rm. 5108
CC:INTL:2	Steve Musher	(202) 622-3840	Rm. 4710
Industry Specialist	William Pfeil	(954) 423-7488	
Suite B412 , One University Drive , Ft. Lauderdale, FL 33324		FAX: (305) 423-7548	Attn:ISP Shipping
Associate Specialist	Mark Gelber	(954) 423-7488	
Suite B412, One University Drive, Ft.. Lauderdale, FL 33324-2038			
Maritime Engineer	Walter Jones	(214) 436-1173	
290 Broadway Street, Mail Stop #:3:1534WJ, New York, NY 10007			

UTILITIES

CC	Teri Culbertson	(202) 622-3360	Rm. 3539
CC:DOM:FS:IT&A	Gary J. Merken	(202) 622-7920	Rm. 4535
CC:NER:CLE	Jack E. Prestrud	(216) 522-3380	
CC:NER:CLE	Jeffry Erney	(216) 522-3380	

CC:DOM:P&SI:5	Anne Collier	(202) 622-4950	Rm. 5043
CC:DOM:P&SI:6	Peter Freidman	(202) 622-3110	Rm. 5118
APPEALS	Patricia Hallick	(216) 522-2754	
CP:EX:C:I	Len Finkel	(202) 622-3172	Rm. 2508
CC:DOM:IT&A:11	Stan Seemann	(202) 622-5020	Rm. 5411
CC:DOM:IT&A:5	John Moriarity	(202) 622-4950	Rm. 5043
CC:DOM:P&SI	James Ranson	(202) 622-3040	Rm. 5105
CC:EBEO	Elizabeth Purcell	(2020 622-6080	Rm. 5241
Industry Specialist	Frank Genet	(216) 375-5662	

Group 1305 Room 30, Two South Main Street, Akron, OH 44308-1810

VEBA (VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION)

CC	Teri Culbertson	(202) 622-3360	Rm. 3539
CC:NER:BUF	Ed Fickess	(716) 551-5610	
CC:NER:BUF	Randy Andreozzi	(716) 551-5610	
CC:EBEO	Mark Schwimmer	(202) 622-6060	Rm. 5203
CC:EBEO	Janet Laufer	(202) 622-6060	Rm. 5203
CC:EBEO	Mike Roach	(202) 622-6090	Rm. 4539
	Janet Lauter	(202) 622-6060	Rm. 5203
APPEALS	Jim Dressler	(716) 846-5553	
CC:MSR:CHI	Gregory Stull	(312) 886-9225 ext. 330	
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
Examination Industry Specialist	John Marien	(716) 551-5392	

P.O. Box 180, Buffalo, NY 14202

ISSUE SPECIALISTS

263A UNICAP

James Peschl
Internal Revenue Service, Room 300, 6040 Earle Brown Drive, Brooklyn Center, MN 55430
TEL: (612) 373-5165 FAX: (612) 373-5100 VMS: 6280880880

CAPTIVE INSURANCE

Frederick Morrill, Jr.
Internal Revenue Service, 1 Montvale Avenue, Stoneham, MA 02180
TEL: (617) 279-1535 FAX: (617) 279-1600 VMS: 6280991185

CHANGES IN METHODS OF ACCOUNTING

Bonny Dominguez
Internal Revenue Service, Examination Group 1305, 2 South Main St., Akron, OH 44308
TEL: (216) 375-5817 FAX: (216) 375-5885 VMS: 6280551041

CLASSIFIED CONTRACT

Rick Sackett
Internal Revenue Service, Room 4370, 300 N. Los Angeles Street, Los Angeles, CA 90012
TEL: (213) 894-5428 FAX: (213) 894-6432

INVENTORY

Lou Maurer
Internal Revenue Service, 5220 Lover Lane, Kalamazoo, MI 49002
TEL: (616) 343-5928 FAX: (616) 343-5688 VMS: 6280550284

PARTNERSHIP - §704(C), §1.701-2

Gary Canatsey
Internal Revenue Service, 2400 Avila Road, CEB 1, Box 30208, Laguna Niguel, CA 92607-0208
TEL: (714) 643-6321 FAX: (714) 643-4029 VMS: 3720011966

RESEARCH CREDIT

David Bernard
Internal Revenue Service, 1 Montvale Avenue, Stoneham, MA 02180
TEL: (617) 279-1536 FAX: (617) 279-1600 VMS: 6280991056

SOFTWARE VALUATION

David Pauls
Internal Revenue Service, P.O. Box 330500, Stop 19, Detroit, MI 48232-6500
TEL: (313) 226-7465 FAX: (313) 226-3976 VMS: 6280550299

VOLUNTARY EMPLOYEE BENEFICIARY ASSOCIATIONS (VEBA)

John Marien
Internal Revenue Service, P.O. Box 180, Buffalo, NY 14202
TEL: (716) 551-5008 FAX: (716) 551-3098 VMS: 6281010044

CODE AND SUBJECT DIRECTORY

Code Section	Subject Areas	Office Symbols	Contact/Telephone	
1	Tax Imposed (Individuals)	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
1(i)	Unearned Income of Certain Minor Children	CC:DOM:IT&A:1	Nancy Rose	(202) 622-4910
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
2	Definitions and Special Rules	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
3	Tax Tables for Individuals	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
5	Cross References Relating to Tax on Individuals	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
11	Tax Imposed (Corporations)	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
12	Cross References Relating to Tax on Corporations	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
15	Effect of Changes	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
21	Expenses for Household and Dependent Care Services Necessary for Gainful Employment	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
22	Credit for the Elderly and the Permanently and Totally Disabled	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
23 (Repealed)	Residential Energy Credit	CC:DOM:FS:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
24 (Repealed)	Contributions to Candidates for Public Office	CC:DOM:IT&A:3	Karin Gross	(202) 622-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
25	Interest on Certain Home Mortgages	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
26	Limitation Based on Tax Liability	CC:DOM:IT&A:3	Anne Batter	(202) 622-4930
		CC:DOM:FS:IT&A	Michael Finley	(202) 622-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
27	Taxes of Foreign Countries and Possessions of the U.S. Possession Tax Credit	CC:INTL	Phyllis Marcus	(202) 622-3840
28	Clinical Testing Expenses for Certain Drugs for Rare Diseases or Conditions	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
29	Credit for Producing Fuel From a Nonconventional Source From Other than Natural Resources	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
30	Credit for Qualified Electric Vehicles	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110

NOTE: Counsel field attorneys should call "Field Service" contacts (i.e., contacts with "FS" or "EL" in their symbols). Likewise, Appeals officers with questions to EBEO should call "FS" contacts. All other callers should call non-"FS" contacts. Anyone with questions regarding the status of regulations or ruling projects should call non-"FS" contacts.

31	Tax Withheld on Wages	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Al Kelly Will McLeod	(202) 622-6040 (202) 622-6040
32	Earned Income Tax Credit	CC:EBEO:Br4(T/FS)	Karin Loverud	(202) 622-6060
33	Tax Withheld at Source on Nonresident Aliens and Foreign Corporations	CC:INTL	Phyllis Marcus	(202) 622-3840
34	Certain Uses of Gasoline and Special Fuels	CC:DOM:P&SI:8 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Frank Boland William D. Hussey James C. Gibbons	(202) 622-3130 (202) 622-7850 (202) 622-7840
35	Overpayment of Tax	CC:DOM:IT&A:3 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Anne Batter Joseph T. Chalhoub Lynne Camillo Cindy McGreevy	(202) 622-4930 (202) 622-7950 (202) 622-7940 (202) 622-7940
38	General Business Credit	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
39	Carryback and Carryforward of Unused Credits	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
40	Alcohol Used as a Fuel	CC:DOM:P&SI:8 CC:DOM:FS:P&SI	Frank Boland William D. Hussey	(202) 622-3130 (202) 622-7850
41	Credit for Increasing Research Activities	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Lisa J. Shuman William D. Hussey	(202) 622-3120 (202) 622-7850
42	Low Income Housing Credit	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James Ranson James C. Gibbons William D. Hussey	(202) 622-3040 (202) 622-7840 (202) 622-7850
43	Enhanced Oil Recovery Credit	CC:DOM:P&SI:7 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Brenda Stewart Patrick Putzi Noah Baer	(202) 622-3120 (202) 622-7850 (202) 622-7836
44	Expenditures to Provide Access to Disabled Individuals	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
45A	Indian Employment Credit	CC:EBEO:Br4(T/FS)	Robert Wheeler	(202) 622-6060
45B	Credit for Employer Social Security Taxes Paid With Respect to Employee Cash Tips	CC:EBEO:Br4(T/FS)	Karin Loverud	(202) 622-6060
46	Amount of Credit	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(a)(1) (Repealed)	Amount of Credit - the Regular Percentage	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
46(a)(2) (Repealed)	The Energy Percentage	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(a)(3) (Repealed)	The Rehabilitation Percentage	CC:DOM:P&SI:5 CC:DOM:P&SI:6 CC:DOM:FS:P&SI	James Ranson Charles Ramsey William D. Hussey	(202) 622-3040 (202) 622-3110 (202) 622-7850
46(b)(1) (Repealed)	Determination of Percentages	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
46(b)(2) (Repealed)	Energy Percentage	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3040 (202) 622-7850
46(b)(3) (Repealed)	Special Rule for Certain Energy Property	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(b)(4) (Repealed)	Rehabilitation Percentage	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850

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46(c)(1) (Repealed)	Qualified Investment - In General	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
46(c)(2) (Repealed)	Applicable Percentage in Certain Cases	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3110 (202) 622-7850
46(c)(3) (Repealsd)	Public Utility Property	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(c)(4) (Repealed)	Rehabilitation Percentage	CC:DOM:P&SI:5 CC:DOM:P&SI:6 CC:DOM:FS:P&SI	James Ranson Charles Ramsey William D. Hussey	(202) 622-3040 (202) 622-3110 (202) 622-7850
46(c)(8) (Renumbered)	Certain Nonrecourse Financing	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
46(c)(9)	Decreases in Nonqualified Nonrecourse Financing	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
46(d) (Repealed)	Qualified Progress Expenditures	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
46(e) (Repealed)	Limitations With Respect to Certain Persons	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
46(f) (Repealed)	Limitation in Case of Certain Regulated Companies	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(g) (Repealed)	50 Percent Credit in the Case of Certain Vessels	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
46(h) (Repealed)	Special Rule for Cooperatives	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James Ranson David C. Fegan William D. Hussey	(202) 622-3040 (202) 622-7860 (202) 622-7850
47	Rehabilitation Credit	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
47 (Renumbered)	Certain Dispositions, etc., of Section 38 Property	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
48	Energy Credit; Reforestation Credit	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
48(a)(1) (Repealed)	Section 38 Property	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
48 (a)(2) (Repealed)	Property Used Outside the United States	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(3) (Repealed)	Property Used for Lodging	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(4) (Repealed)	Property Used by Certain Tax Exempt Organizations	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
48(a)(5) (Repealed)	Property Used by Governmental Units or Foreign Persons or Entities	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
48(a)(6) (Repealed)	Livestock	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(7) (Repealed)	Property Completed Abroad or Predominantly of Foreign Origin	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-3110
48(a)(8) (Repealed)	Amortized Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
48(a)(9) (Repealed)	Railroad Track	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(10) (Repealed)	Boilers Fueled by Oil and Gas	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850

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48(a)(B)	Livestock	CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
48(b)	Reforestation Credit	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
48(b) (Repealed)	New Section 38 Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
48(c) (Repealed)	Used Section 38 Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
48(d) (Repealed)	Certain Leased Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
48(e) (Repealed)	Subchapter S Corporations	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
48(f) (Repealed)	Estates and Trusts	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
48(g) (Repealed)	Special Rules for Qualified Rehabilitated Buildings	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(k) (Repealed)	Movie and Television Films	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
48(l) (Repealed)	Energy Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey David Fegan	(202) 622-3110 (202) 622-7850 (202) 622-7860
48(m) (Repealed)	Application of Certain Transitional Rules	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(o) (Repealed)	Certain Credits Defined	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
48(p) (Repealed)	Single Purpose Agricultural or Horticultural Structure Defined	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(q) (Repealed)	Basis Adjustment of Section 38 Property	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
48(s) (Repealed)	Special Rules Relating to Sound Recordings	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
48(t) (Repealed)	Cross Reference	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
49 (Repealed)	At-Risk Rules	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
	Termination of Regular Percentage	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
50	Other Special Rules	CC:DOM:P&SI:5 CC:DOM:P&SI:6	James Ranson Charles Ramsey	(202) 622-3040 (202) 622-3110
50(A) (Repealed)	Amount of Credit	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
50(B) (Repealed)	Definitions; Special Rules	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
51	Amount of Credit (Targeted Jobs Credit)	CC:EBEO:Br4(T/FS)	Robert Wheeler	(202) 622-6060
52	Special Rules	CC:EBEO:Br4(T/FS)	Robert Wheeler	(202) 622-6060
53	Credit for Prior Year Minimum Tax Liability	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
55	Alternative Minimum Tax	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
56	Adjustments in Computing AMT Income	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
	Income of Insurance Companies	CC:DOM:FI&P:4	Gary Geisler	(202) 622-3970

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56(a)(1)	Depreciation	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
56(a)(2)	Mining Exploration and Development Costs	CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
		CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
56(a)(5)	Pollution Control Facilities	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
56(a)(7)	Adjusted Basis	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
57	Items of Tax Preference	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
	Depletion and Intangible Drilling Costs	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
	Determination of Fair Market Value of Stock Options	CC:AP:AS:I	Hot Line	(202) 401-4154
58	Denial of Certain Losses	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
58(g)	Tax Preferences Attributable to Foreign Sources	CC:INTL	Phyllis Marcus	(202) 622-3840
59	Alternative Minimum Tax-Other Definitions and Special Rules	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
59(e)	Optional 10-Year Writeoff of Intangible Drilling Costs and Mining Exploration and Development Costs	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
59A	Environmental Tax	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
61	Gross Income Defined (In General)	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:IT&A:3	Anne Batter	(202) 622-4930
		CC:DOM:FS:IT&A	Jack Donovan	(202) 622-7920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
	Equitable Ownership and Financing Arrangements	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
	Section 6041 Cases	CC:DOM:IT&A:I	John McGreevy	(202) 622-4910
		CC:DOM:IT&A:1	David Auclair	(202) 622-4910
	Equipment Leasing	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
	Student Loan Cancellations	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
	Vow of Poverty-Income Tax	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:EBEO:Br2(T/FS)	Elizabeth Edwards	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Marie Cashman	(202) 622-6040
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
	Vow of Poverty-Withholding Tax	CC:EBEO:Br2(T/FS)	Elizabeth Edwards	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Marie Cashman	(202) 622-6040
	Advance Rentals Method Changes	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960

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	Income From Discharge of Indebtedness	CC:DOM:IT&A	Mark Schneider	(202) 622-4890
		CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hychie	(202) 622-7520
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
	Indians	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
	Equitable Ownership and Financing Arrangements	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
62	Adjusted Gross Income Defined	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
62(c)	Reimbursement Arrangements	CC:EBEO:Br2(T/FS)	Marie Cashman	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Jean Whalen	(202) 622-6040
63	Overall Limitation on Itemized Deductions	CC:EBEO:Br2(T/FS)	David N. Pardys	(202) 622-6040
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
	Taxable Income Defined	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
64	Ordinary Income Defined	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
65	Ordinary Loss Defined	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
66	Treatment of Community Income	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
67	2-Percent Floor on Miscellaneous Itemized Deductions	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
	REMICS	CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
68	Overall Limitation on Itemized Deductions	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
71	Alimony and Separate Maintenance Payments	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
72	Annuities; Certain Proceeds of Endowment and Life Insurance Contracts (Except "Civil Service or Qualified" Plans Which are Handled by E:EP)	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
		CC:EBEO:Br7(FS)	Don Parkinson	(202) 622-6090
		CC:EBEO:Br7(FS)	Brant Goldwyn	(202) 622-6090
		E:EP	Staff Contact	(202) 622-6074
72(p)	Loans Treated as Distributions	CC:EBEO:Br5(T/FS)	Vernon Carter	(202) 622-6070
		CC:EBEO:Br7(FS)	Brant Goldwyn	(202) 622-6090
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
		CC:EBEO:Br7(FS)	Don Parkinson	(202) 622-6090
73	Services of Child	CC:DOM:IT&A:1	Nancy Rose	(202) 622-4960
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
74	Prizes and Awards	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Jack Donovan	(202) 622-7920
74(c)	Exceptions for Certain Employee Achievement Awards	CC:EBEO:Br2(T/FS)	Jerry Holmes	(202) 622-6040

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75	Dealers in Tax-Exempt Securities	CC:DOM:FI&P:I	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
	Valuation Questions	CC:AP:AS	Hot Line	(202) 401-4154
77	Commodity Credit Loans	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
	Method Changes	CC:DOM:IT&A:9	Dave Darick	(202) 622-4990
78	Dividends Received from Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit	CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	Kenneth Wood	(202) 874-1490
79	Group-Term Life Insurance Purchased for Employees (Except 79(d) and (e) which are handled by E:EP)	CC:EBEO:Br5(T/FS)	Betty Clary	(202) 622-6070
		CC:EBEO:Br7(FS)	Calder Robertson	(202) 622-6090
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
80	Restoration of Value of Certain Securities	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
82	Reimbursement for Expenses of Moving	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
83	Property Transferred in Connection with a Non-Qualified Deferred Compensation Plan or a Previously Qualified Plan Which has Lost its Qualified Status	CC:EBEO:Br:I	Thomas Brisendine	(202) 622-6030
		CC:EBEO:Br:7(FS)	Brant Goldwyn	(202) 622-6090
83	Property Transferred in Connection with Performance of Service	CC:EBEO:Br4(T/FS)	Charles Deliee	(202) 622-6060
		CC:EBEO:Br4(T/FS)	Robert Misner	(202) 622-6060
84	Transfer of Appreciated Property to Political Organizations	CC:DOM:IT&A:3	Karin Gross	(202) 622-4930
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
85	Unemployment Compensation	CC:EBEO:Br2(T/FS)	Jean Whalen	(202) 622-6040
		CC:EBEO:Br2(T/FS)	George Ford	(202) 622-6040
86	Social Security and Tier I Railroad Retirement Benefits	CC:EBEO:Br2(T/FS)	Jean Whalen	(202) 622-6040
		CC:EBEO:Br2(T/FS)	George Ford	(202) 622-6040
87	Alcohol Fuel Credit	CC:DOM:P&SI:8	Jeffrey Nelson	(202) 622-3130
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
88	Certain Amounts with Respect to Nuclear Decommissioning Costs	CC:DOM:P&SI:6	Peter Friedman	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
90	Illegal Federal Irrigation Subsidies	CC:DOM:IT&A:5	David Crawford	(202) 622-4950
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
101	Certain Death Benefits (Except Under A "Qualified" Plan which is Handled by E:EP)	CC:DOM:FI&P:4	Bill Sullivan	(202) 622-3997
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		E:EP CC:DOM:FS:FI&P	Staff Contact	(202) 622-6074
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
			Maureen Nelson	(202) 622-7870
102	Gifts and Inheritances	CC:DOM:IT&A:3	Karin Gross	(202) 622-4930
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900

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102(c)	Employee Gifts	CC:EBEO:Br2(T/FS)	Dean R. Morley	(202) 622-6040
103	Interest on State and Local Bonds	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
103(b)(4)(E)&(F)	Tax-Exempt Industrial Development Bonds for Pollution Control, Solid Waste Disposal, Sewage, and Local Electric and Gas Facilities	CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
103A (Repealed)	Mortgage Subsidy Bonds	CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
104(a)(1),(3),(4)	Compensation for Injuries or Sickness	CC:EBEO:Br6(T/FS)	Felix Zech	(202) 622-6080
104(a)(2)	Damages Received for Personal Injury	CC:DOM:IT&A:2	Sheldon Iskow	(202) 622-4920
		CC:DOM:IT&A:2	Marilyn Brookens	(202) 622-4920
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Gary J. Merken	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
105	Amounts Received Under Accident and Health Plans	CC:EBEO:Br6(T/FS)	Felix Zech	(202) 622-6080
106	Contributions by Employer to Accident and Health Plans	CC:EBEO:Br6(T/FS)	Felix Zech	(202) 622-6080
107	Rental Value of Parsonages	CC:EBEO:Br2(T/FS)	Neil D. Shepherd	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Elizabeth Edwards	(202) 622-6040
108	Income from Discharge of Indebtedness	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Alison Burns	(202) 622-7930
109	Improvements by Lessee on Lessor's Property	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Leslie Finlowi	(202) 622-7840
110 (Repealed)	Income Taxes Paid by Lessee Corporation	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
111	Recovery of Tax Benefit Items	CC:DOM:IT&A:3	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Michael Nixon	(202) 622-7920
112	Certain Combat Pay of Members of the Armed Forces	CC:EBEO:Br2(T/FS)	Jim Eggemen	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-6040
113 (Repealed)	Mustering-Out Payments of Members of the Armed Forces	CC:EBEO:Br2(T/FS)	Jim Eggeman	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-6040
114 (Repealed)	Sports Programs Conducted For The American National Red Cross	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7950
115	Income of States, Municipalities, etc.	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
116 (Repealed)	Partial Exclusion of Dividends and Interest Received by Individuals	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850

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117	Qualified Scholarships	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		C:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Jack Donovan	(202) 622-7920
117(d)(3)	Discrimination	E:EP	Staff Contact	(202) 622-6074
118(a)	Contributions to the Capital of a Corporation (Shareholder)	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Don Leatherman	(202) 622-7520
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
		CC:DOM:FS:CORP	Alison Burns	(202) 622-7930
118(a)	Contributions to the Capital of a Corporation (Nonshareholder)	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:CORP	Alison Burns	(202) 622-7930
118(b)	Contributions in Aid of Construction	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
119	Meals or Lodging Furnished for the Convenience of the Employer	CC:EBEO:Br2(T/FS)	Neil D. Shepherd	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-4290
120	Amounts Received Under Qualified Group Legal Services Plans	CC:EBEO:Br5(T/FS)	Monice Rosenbaum	(202) 622-6070
		CC:EBEO:Br8(FS)	Charles Burnett	(202) 622-4290
		CC:EBEO:Br8(FS)	Ronald Weinstock	(202) 622-4290
121	Exclusion of Gain from Sale or Exchange of Residence of Individual Who Has Attained Age 55	CC:DOM:IT&A:6	Donna Welch	(202) 622-4910
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
122	Certain Reduced Uniformed Services Retirement Pay	CC:EBEO:Br2(T/FS)	Jim Eggeman	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-6040
123	Amounts Received Under Insurance Contracts for Certain Living Expenses	CC:DOM:IT&A:6	Renay France	(202) 622-4910
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
125	Cafeteria Plans	E:EP	Staff Contact	(202) 622-6074
		CC:EBEO:Br6(T/FS)	Harry Beker	(202) 622-6080
		CC:EBEO:Br6(T/FS)	Sharon Cohen	(202) 622-6080
		CC:EBEO:Br6(T/FS)	Catherine Fuller	(202) 622-6080
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
126	Certain Cost-Sharing Payments	CC:DOM:P&SI:7	Michael Santoro	(202) 622-3120
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
126(a)(8)	Forestry Cost-Sharing Payments	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
127	Educational Assistance Programs	CC:EBEO:Br5(T/FS)	Monice Rosenbaum	(202) 622-6070
		CC:EBEO:Br8(FS)	Charles Burnett	(202) 622-4290
		CC:EBEO:Br8(FS)	Ronald Weinstock	(202) 622-4290
128 (Repealed)	Interest on Certain Savings Certificates	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
129	Dependent Care Assistance Programs	CC:EBEO:Br5(T/FS)	Monice Rosenbaum	(202) 622-6070
		CC:EBEO:Br8(FS)	Charles Burnett	(202) 622-4290
		CC:EBEO:Br8(FS)	Ronald Weinstock	(202) 622-4290
130	Certain Personal Injury Liability Assignments	CC:DOM:IT&A:1	George Kelley	(202) 622-4910
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
131	Certain Foster Care Payments	CC:DOM:IT&A:1	Vicki Driscoll	(202) 622-4910
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Gary J. Merken	(202) 622-7920

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132	Certain Fringe Benefits	CC:EBEO:Br2(T/FS)	David N. Pardys	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Dean Morley	(202) 622-6040
133	Interest on Certain Loans Used to Acquire Employer Securities	CC:EBEO:Br5(T/FS)	John Ricotta	(202) 622-6070
134	Certain Military Benefits	CC:EBEO:Br2(T/FS)	Jim Eggeman	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-6040
135	Income From U. S. Savings Bonds Used To Pay Higher Education Tuition and Fees	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Gary J. Merken	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
136	Energy Conservation Subsidiaries Provided By Public Utilities	CC:DOM:I&TA:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Gary J. Merken	(202) 622-7920
141	Private Activity Bonds	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
142	Exempt Facility Bond	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
	Sewage Facilities, Solid Waste Disposal Facilities, Facilities for Local Furnishing of Electric Energy or Gas, Local District Heating or Cooling Facilities, and Qualified Hazardous Waste Facilities	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
143	Mortgage Revenue Bonds	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
144	Qualified Small Issue Bonds, Student Loan Bonds, Redevelopment Bonds	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
145	Qualified 501(c)(3) Bonds	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
146	Volume Cap - Private Activity Bonds	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
147	Other Requirements - Private Activity Bonds	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
148	Arbitrage	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
149	Bond Must Be Registered To Be Tax Exempt	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
150	Definitions and Special Rules	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
151	Allowance of Deductions for Personal Exemptions	CC:DOM:IT&A:1	Debra Carlisle	(202) 622-4910
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
152	Dependent Defined	CC:DOM:IT&A:1	Debra Carlisle	(202) 622-4960
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920

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161	Allowance of Deductions	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
162	Trade or Business Expenses	CC:DOM:IT&A:5	Merrill Feldstein	(202) 622-4950
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
	Lobbying Expenses	CC:DOM:IT&A:2	George Baker	(202) 622-4920
	Travel & Transportation Expenses	CC:DOM:IT&A:2	Channing Horton	(202) 622-4920
		CC:DOM:IT&A:2	Donna Crisalli	(202) 622-4920
	Reasonable Compensation Determinations	CC:AP:AS	Hot Line	(202) 401-4154
162(k)	Stock Redemption Expenses	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:3	John Geracimos	(202) 622-7790
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
162(l)	Health Insurance Costs of Self-Employed Individuals	CC:EBEO:Br4(T/FS)	Karin Loverud	(202) 622-6060
162(m)	Disallowance of deduction for Certain Employee Remuneration in Excess of $1,000,000	CC:EBEO:Br4(T/FS)	Robert Misner	(202) 622-6060
		CC:EBEO:Br4(T/FS)	Charles Deliee	(202) 622-6060
162(n)	Special Rule for Certain Group Health Plans	CC:EBEO:Br.4(T/FS)	Russell Weinheimer	(202) 622-6060
163	Interest	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
163(e)	Original Issue Discount	CC:DOM:FI&P:2	Andy Kittler	(202) 622-3940
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
163(e)(3)	Special Rule for Original Issue Discount on Obligation Held by Related Foreign Person	CC:INTL	Christine Halphen	(202) 622-3810
		CC:INTL	Carl Cooper	(202) 622-3840
163(f)	Denial of Deduction for Interest on Certain Obligations Not in Registered Form	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Andy Kittler	(202) 622-3940
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
163(f)(2)(B)	Denial of Deduction for Interest on Certain Obligations Not in Registered Form - Not Included	CC:INTL	Carl Cooper	(202) 622-3840
163(h)	Home Mortgage Interest	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
163(j)	Earnings Stripping	CC:INTL	Jeffrey Dorfman	(202) 622-3870
		CC:INTL	Jacob Feldman	(202) 622-3870
		CC:INTL	Jeffrey Vinnik	(202) 622-3880
164	Taxes	CC:DOM:IT&A:5	John Moriarty	(202) 622-4950
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
165	Losses	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920

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	Timber, Trees, or Mineral Property Abandonment	CC:DOM:P&SI:6	les Ramsey	(202) 622-3110
		CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
165(i)	Factual Determinations	CC:AP:AS	Hot Line	(202) 401-4154
165(l)	Treatment of Certain Losses in Insolvent Financial Institutions	CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
		CC:DOM:FI&P	Steve Glickstein	(202) 622-3900
166	Bad Debts	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Grace Matuszeski	(202) 622-7920
	Method Changes	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
167	Depreciation	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
	Equitable Ownership and Financing Arrangements	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	James Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
	Amortization of Intangibles	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
		CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
	Placed in Service	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
167(a)	Class Lives	CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
167(e)	Certain Term Interests Not Depreciable	CC:DOM:FI&P:2	Andrew Kittler	(202) 622-3940
168	Accelerated Cost Recovery System	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
168(d)(2)A (Repealed)	Mass Asset Accounts	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
168(d)(4)	Mid-Quarter and Half-Year Conventions	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
168(e)(4)	Certain Transactions in Property Placed in Service Before 1981	CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
168(f)(5)	Certain Property Placed in Service in Churning Transactions	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
168(f)(7) (Repealed)	Special Rule for Acquisitions and Dispositions in Recognition Transactions	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
168(f)(8) (Repealed)	Special Rule for Leases	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
168(f)(10) (Repealed)	Transferee Bound by Transferor's Period and Method in Certain Cases	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
168(f)(14) (Repealed)	Motor Vehicle Operating Leases	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
168(h)	Tax Exempt Use Property	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960

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168(i)(3)	Lease Terms	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
168(i)(4)	General Asset Accounts	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
168(i)(9)	Normalization	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
168(j)	Property on Indian Reservations	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
169	Amortization of Pollution Control Facilities	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
170	Charitable, Etc., Contributions and Gifts	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:IT&A:3	Jeff Fox	(202) 623-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
	Determination of Fair Market Value	CC:AP:AS	Hot Line	(202) 401-4154
		CC:AP:AS:4	Karen Carolan	(202) 401-4128
170(b)(1)(A)	Public Charity Status (Except (v))	CC:EBEO:Br5(T/FS)	Paul Accettura	(202) 622-6070
		CC:EBEO:Br8(FS)	Ronald Weinstock	(202) 622-4290
		CC:EBEO:Br8(FS)	V. Moore	(202) 622-4290
170(b)(1)(A)(v)	Governmental Unit	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7910
171	Amortizable Bond Premium	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	
172	Net Operating Loss Deduction	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7900
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7920
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
	In Bankruptcy Cases	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
173	Circulation Expenditures	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
174	Research and Experimental Expenditures (Other than Change of Accounting Method)	CC:DOM:P&SI:7	Lisa J. Shuman	(202) 622-3120
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
	Accounting Method Changes	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
175	Soil and Water Conservation Expenditures	CC:DOM:IT&A:5	Barry Freiman	(202) 622-4950
		CC:DOM:P&SI:7	Mike Santoro	(202) 622-3120
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
176	Payments with Respect to Employees of Certain Foreign Corporations	CC:DOM:IT&A:5	Patti Richards	(202) 622-4950
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
177 (Repealed)	Trademark and Trade Name Expenditures	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
178	Amortization of Cost of Acquiring a Lease	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
179	Election to Expense Certain Depreciable Business Assets	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
179A	Deductions for Clean Fueld Vehicles and Certain Refueling Property	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110

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180	Expenditures by Farmers for Fertilizer	CC:DOM:P&SI:7 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Emil Muhs Leslie Finlow James C. Gibbons	(202) 622-3120 (202) 622-7840 (202) 622-7840
183	Activities not Engaged in for Profit	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Renay France Thomas C. Oswald Grace Matuszeski	(202) 622-4910 (202) 622-7920 (202) 622-7920
184 (Repealed)	Amortization of Certain Railroad Rolling Stock	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey Leslie Finlow	(202) 622-3110 (202) 622-7840
185 (Repealed)	Amortization of Railroad Grading and Tunnel Bores	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
186	Recovery of Damages for Antitrust Violations	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Christine Ellison Scott Hargis	(202) 622-3120 (202) 622-7860
188 (Repealed)	Amortization of Certain Expenditures for Child Care Facilities	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
189 (Repealed)	Amortization of Real Property Construction Period Interest and Taxes	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey Deborah Clark	(202) 622-3110 (202) 622-7850 (202) 622-7850
190	Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
191 (Repealed)	Amortization of Certain Rehabilitation Expenditures for Certified Historic Structures	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
192	Contributions to Black Lung Disability Trust	E:EP CC:EBEO:Br4(T/FS)	Staff Contact Janet Laufer	(202) 622-6074 (202) 622-4290
193	Tertiary Injectants	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Joseph Makurath Noah Baer	(202) 622-3120 (202) 622-7860
194	Amortization of Reforestation Expenditures	CC:DOM:P&SI:6 E:EO:R:2-5 CC:DOM:FS:P&SI	Charles Ramsey Joseph Luperini Leslie Finlow	(202) 622-3110 (202) 622-7561 (202) 622-7840
194A	Contributions to Employer Liability Trusts	CC:EBEO:Br7(FS) CC:EBEO:Br7(FS)	Janine Bosley Andrew Stumpff	(202) 622-6090 (202) 622-6090
195	Start-up Expenditures	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson Leslie Finlow	(202) 622-3040 (202) 622-7840
196	Deduction for Certain Unused Business Credits	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson William D. Hussey	(202) 622-3040 (202) 622-7850
197	Amortization of Intangibles	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles Ramsey Guy Bracuti Melissa Liquerman	(202) 622-3110 (202) 622-7860 (202) 622-7860
211	Allowance of Deductions (Computation of Taxable Income)	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7920
212	Expenses for Production of Income	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano John L. Trevey, Jr. Patricia A. Manasevit	(202) 622-4920 (202) 622-7920 (202) 622-7920 (202) 622-7920
213	Medical, Dental, etc., Expenses	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Katherine Kiss Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7920

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215	Alimony, etc., Payments	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
216	Deduction of Taxes, Interest, and Business Depreciation by Cooperative Housing Corporation Tenant-Stockholder	CC:DOM:P&SI:7	Michael Santoro	(202) 622-3120
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
217	Moving Expenses	CC:DOM:IT&A:2	Marilyn Brookens	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
219	Retirement Savings (Individual Retirement Accounts)	E:EP	Staff Contact	(202) 622-6074
		CC:EBEO:Br7(FS)	Brant Goldwyn	(202) 622-6090
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
220	Jury Duty Pay Remitted to an Individual's Employer Allowed as a Deduction in Computing Gross Income	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
241	Allowance of Special Deductions	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
243	Dividends Received by Corporations	CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
243(c)	Special Rules for Certain Distributions (Banks)	CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
243(d)	Dividends Received by Corporations - Banks, RIC's & REIT's	CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
245	Dividends Received from Certain Foreign Corporations	CC:INTL	Kenneth Allison	(202) 622-3860
		CC:INTL	Kathryn O'Brien	(202) 622-3860
246	Rules Applying to Deductions for Dividends Received	CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
246A	Dividends Received Deduction Reduced Where Portfolio Stock is Debt Financed	CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
247	Dividends Paid on Certain Preferred Stock of Public Utilities	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Gary J. Merken	(202) 622-7920
248	Organizational Expenditures	CC:DOM:IT&A:5	John Moriarty	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
249	Limitation on Deduction of Bond Premium on Repurchase	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
250 (Repealed)	Certain Payments to the National Railroad Passenger Corporation	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7860

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261	General Rule for Disallowance of Deductions	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
262	Personal, Living, and Family Expense	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
263	Capital Expenditures	CC:DOM:IT&A:5	John Moriarty	(202) 622-4950
		CC:DOM:FS:IT&A	Gary J. Merken	(202) 622-7920
		CC:DOM:FS:IT&A	Joyce Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Tom Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Patricia Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
	Method Changes	CC:DOM:IT&A:I I	Stan Seemann	(202) 622-5020
263(c)	Intangible Drilling & Development Costs (Oil & Gas Wells and Geothermal Wells)	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
263(g)	Interest & Carrying Cost in the Case of Straddles	CC:DOM:FI&P:I	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
263(h)	Payments in Lieu of Dividends in Connection With Short Sales	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:I	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
263(i)	Special Rules for Intangible Drilling and Development Costs Outside the United States	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:INTL	Richard Chewning	(202) 622-3870
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	CC:DOM:IT&A:7	Don Barnes	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:IT&A:7	Jan Skelton	(202) 622-4970
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
	Method Changes	CC:DOM:IT&A:7	Robert Testoff	(202) 622-4970
263A(f)	Interest Capitalization Rules	CC:DOM:IT&A:7	Stan Michaels	(202) 622-4970
		CC:DOM:IT&A:7	Jan Skelton	(202) 622-4970
		CC:DOM:IT&A:7	Eric Pleet	(2020 622-4970
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
264	Certain Amounts Paid in Connection with Insurance Contracts	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
265(a)(I)	Expenses and Interest Relating to Tax-Exempt Income	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Gary J. Merken	(202) 622-7920
265(a)(2)	Interest Relating to Tax-Exempt Income	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Gary J. Merken	(202) 622-7920
265(a)(3)	Certain Regulated Investment Companies	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:I	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
265(a)(4)	Interest Related to Exempt-Interest Dividends	CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870

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265(a)(6)	Parsonage and Military Housing Allowances	CC:DOM:IT&A:2	Channing Horton	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Gary J. Merken	(202) 622-7920
265(b)	Expenses of Financial Institutions	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
266	Carrying Charges	CC:DOM:IT&A:5	Barry Frieman	(202) 622-4950
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
267	Losses, Expenses, and Interest with Respect to Transactions Between Related Taxpayers	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
	Method Changes	CC:DOM:IT&A:9	David Darick	(202) 622-4990
267(a)(3)	Payments to Foreign Persons	CC:INTL	Lisa Sams	(202) 622-3840
		CC:INTL	Neil Auenbach	(202) 622-3880
267(f)	Special Rules Applicable to Controlled Groups	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
268	Sale of Land with Unharvested Crop	CC:DOM:IT&A:5	Barry Frieman	(202) 622-4950
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
269	Acquisition Made to Evade or Avoid Income Tax	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
269A	Personal Service Corporations Formed or Availed of to Avoid or Evade Income Tax	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
269B	Stapled Entities	CC:INTL	Patricia Bray	(202) 622-3840
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
271	Debts Owed by Political Parties, Etc.	CC:DOM:IT&A:3	Karin Gross	(202) 622-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
272	Disposal of Coal or Domestic Iron Ore	CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
273	Holders of Life or Terminable Interest	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7850
274	Disallowance of Certain Entertainment, Etc., Expenses	CC:DOM:IT&A:2	John Sapienza	(202) 622-4920
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
274(i)	Qualified Nonpersonal Use Vehicle	CC:EBEO:Br2(T/FS)	David N. Pardys	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Dean Morley	(202) 622-6040
274(j)	Employee Achievement Awards	CC:EBEO:Br2(T/FS)	Neil D. Shepherd	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Dean Morley	(202) 622-6040

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275	Certain Taxes	CC:DOM:IT&A:5	George Wright	(202) 622-4950
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
276	Certain Indirect Contributions to Political Parties (Deductions)	CC:DOM:IT&A:3	Karin Gross	(202) 622-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
277	Deductions Incurred by Certain Membership Organizations in Transactions with Members	CC:EBEO	Elizabeth Purcell	(202) 622-6010
		CC:EBEO:Br8(FS)	Ronald Weinstock	(202) 622-4290
	Deductions Incurred by Cooperative Housing Corporations	CC:DOM:P&SI:7	Bob Hanson	(202) 622-3120
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
	Deductions Incurred by Subchapter T Organizations	CC:DOM:P&SI:5	Deane Burke	(202) 622-3080
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
279	Interest on Indebtedness Incurred by Corporation to Acquire Stock or Assets of Another Corporation	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:I	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
280 (Repealed)	Certain Expenditures Incurred in Production of Films, Books, Records, or Similar Property	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
280A	Disallowance of Certain Expenses in Connection with Business Use of Home, Rental of Vacation Homes, Etc.	CC:DOM:IT&A:2	Marilyn Brookens	(202) 622-4920
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
280B	Demolition of Structures	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
280C	Certain Expenses for which Credits are Allowable	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
280D (Repealed)	Portion of Chapter 45 Taxes for Which Credit or Refund is Allowable under Section 6429	CC:DOM:P&SI:8	Jeffrey Nelson	(202) 622-3130
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
280E	Expenditures in Connection With the Illegal Sale of Drugs	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
280F	Limitations on Depreciation for Luxury Automobiles: Limitation Where Certain Property Used For Personal Purposes	CC:DOM:P&SI	Bernard Harvey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
280G	Golden Parachute Payments	CC:EBEO:Br4(T/FS)	Robert Misner	(202) 622-6060
280G(d)(5)	Treatment of Affiliated Groups	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
280H	Limitation on Certain Amounts Paid to Employee-Owners by Personal Service Corporations	CC:DOM:IT&A:9	Wendy MacDonald	(202) 622-4990
281	Terminal Railroad Corporations and Their Shareholders	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
291	Special Rules Relating to Corporate Preference Items	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
291(b)	Exploration, Development, and Intangible Drilling Costs	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860

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301	Distributions of Property	CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
	Determination of Fair Market Value	CC:AP:AS	Hot Line	(202) 401-4154
302	Distribution in Redemption of Stock	CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
302(b)(4)	Redemption from Noncorporate Shareholder in Partial Liquidation	CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Don Leatherman	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
303	Distributions in Redemption of Stock to Pay Death Taxes	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
304	Redemption Through Use of Related Corporations	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Mary Goode	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
305	Distributions of Stock and Stock Rights	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
306	Dspositions of Certain Stock	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
307	Basis of Stock and Stock Rights Acquired in Distributions	CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
	Determination of Fair Market Value	CC:AP:AS	Hot Line	(202) 401-4154
311	Taxability of Corporation on Distribution	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
	Determination of Fair Market Value	CC:AP:AS	Hot Line	(202) 401-4154
312	Effect on Earnings and Profits	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Mary Goode	(202) 622-7930

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312(h)	Allocation in Certain Corporate Separations and Reorganizations	CC:DOM:FS:CORP CC:DOM:FS:CORP	Grid R. Glyer Gerald B. Fleming	(202) 622-7930 (202) 622-7930
312(n)(7)	Special Rule for Certain Redemptions	CC:DOM:FS:CORP CC:DOM:FS:CORP	Grid R. Glyer Gerald B. Fleming	(202) 622-7930 (202) 622-7930
316	Dividend Defined	CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:CORP:3 CC:DOM:FS:CORP CC:DOM:FS:CORP CC:DOM:FS:CORP	Vicki Hyche David P. Madden William Alexander Alison Burns Grid R. Glyer William H. Baumer	(202) 622-7520 (202) 622-7540 (202) 622-7780 (202) 622-7930 (202) 622-7930 (202) 622-7930
316(b)(3)	Deficiency Dividend Distributions by a Regulated Investment Co. or Real Estate Investment Trust	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:Fl&P:3 CC:DOM:FS:FI&P CC:DOM:FS:Fl&P	Bernita Thigpen Bill Coppersmith Alice Bennett Santina M. Jannotta Elizabeth Handler	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870 (202) 622-7870
317	Other Definitions	CC:DOM:CORP:5 CC:DOM:CORP:4 CC:DOM:CORP:3 CC:DOM:FS:CORP CC:DOM:FS:CORP	David P. Madden Vicki Hyche William Alexander Grid R. Glyer William H. Baumer	(202) 622-7540 (202) 622-7520 (202) 622-7780 (202) 622-7930 (202) 622-7930
318	Constructive Ownership of Stock	CC:DOM:CORP:5 CC:DOM:CORP:4 CC:DOM:CORP:3 CC:DOM:FS:CORP CC:DOM:FS:CORP CC:DOM:FS:CORP	David P. Madden Vicki Hyche William Alexander Alison Burns Gerald B. Fleming Grid R. Glyer	(202) 622-7540 (202) 622-7520 (202) 622-7780 (202) 622-7930 (202) 622-7930 (202) 622-7930
318(a)(3)(B)	Remote Contingent Interest-Actuarial Computation of Whether Interest is 5% or Less	E:EP	Staff Contact	(202) 622-6074
331	Gain or Loss to Shareholders in Corporate Liquidations	CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:FS:CORP CC:DOM:FS:CORP	Vicki Hyche David P. Madden Gerald B. Fleming Grid R. Glyer	(202) 622-7520 (202) 622-7540 (202) 622-7930 (202) 622-7930
332	Complete Liquidations of Subsidiaries	CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:FS:CORP CC:DOM:FS:CORP C:AP:AS:1	Vicki Hyche David P. Madden Gerald B. Fleming Grid R. Glyer	(202) 622-7520 (202) 622-7540 (202) 622-7930 (202) 622-7930
	Determination of Value		Hot Line	(202) 401-4154
333 (Repealed)	Election as to Recognition of Gain in Certain Liquidations	CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:FS:CORP CC:DOM:FS:CORP	Vicki Hyche David P. Madden Grid R. Glyer William H. Baumer	(202) 622-7520 (202) 622-7540 (202) 622-7930 (202) 622-7930
334	Basis of Property Received in Liquidation	CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:CORP:3 CC:DOM:FS:CORP CC:DOM:FS:CORP	Vicki Hyche David P. Madden William Alexander Grid R. Glyer Gerald B. Fleming	(202) 622-7520 (202) 622-7540 (202) 622-7780 (202) 622-7930 (202) 622-7930
	Determinations of Fair Market Value	CC:AP:AS	Hot Line	(202) 401-4154
336	Gain or Loss Recognized on Property Distributed in Complete Liquidation	CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:CORP:3 CC:DOM:FS:CORP	Vicki Hyche David P. Madden William Alexander Gerald B. Fleming	(202) 622-7520 (202) 622-7540 (202) 622-7780 (202) 622-7930

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337	Nonrecognition for Property Distributed to Parent in Complete Liquidation of Subsidiary	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
337 (Pre TRA 1986)	Gain or Loss on Sales or Exchanges in Connection With Certain Liquidations	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
338	Certain Stock Purchases Treated as Asset Acquisitions	CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:INTL	Kenneth Allison	(202) 622-3860
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
338(h)(6) & (16)	Stock Purchases Treated as Asset Purchases	CC:INTL	Kenneth Allison	(202) 622-3860
		CC:INTL	Charles Besecky	(202) 622-3860
341	Collapsible Corporations	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
346	Definition and Special Rule	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
351	Transfer to Corporation Controlled by Transferor	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7780
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David Madden	(202) 622-7780
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
354	Exchanges of Stock and Securities in Certain Reorganizations	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Mary Goode	(202) 622-7930
355	Distribution of Stock and Securities of a Controlled Corporation	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
356	Receipt of Additional Consideration	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
357	Assumption of Liability	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Alison Burns	(202) 622-7930
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930

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358	Basis to Distributees	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Alison Burns	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
361	Nonrecognition of Gain or Loss to Corporations	CC:DOM:CORP:3	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
		CC:DOM:FS:CORP	Mary Goode	(202) 622-7930
362	Basis to Corporations	CC:DOM:CORP:3	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Alison Burns	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
367	Foreign Corporations	CC:INTL	Bernard Bress	(202) 622-3850
367(a)	Transfers of Property from the United States	CC:INTL	Bernard Bress	(202) 622-3850
		CC:INTL	Charles Saverude	(202) 622-3800
		CC:INTL	Elizabeth Karzon	(202) 622-3860
		CC:INTL	Philip Tretiak	(202) 622-3860
367(b)	Other Transfers	CC:INTL	Bernard Bress	(202) 622-3850
		CC:INTL	Irwin Halpern	(202) 622-3850
367(c)	Transactions to be Treated as Exchanges	CC:INTL	Bernard Bress	(202) 622-3850
		CC:INTL	Neil Auerbach	(202) 622-3800
367(d)	Special Rules Relating to Transfers of Intangibles	CC:INTL	Bernard Bress	(202) 622-3850
		CC:INTL	Elizabeth Karzon	(202) 622-3860
		CC:INTL	Charles Saverude	(202) 622-3800
367(e)	Treatment of Distributions Described in Section 355 or Liquidations under Section 332	CC:INTL	Bernard Bress	(202) 622-3850
		CC:INTL	Leslie Cracraft	(202) 622-3860
		CC:INTL	Willard Yates	(202) 622-3850
368	Definitions Relating to Corporate Reorganizations	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
368(a)(1)(G)	Bankruptcy Reorganization	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
368(a)(3)	Additional Rules Relating to Title II and Similar Cases	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
370 (Repealed)	Termination of Part	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
371 (Repealed)	Reorganization in Certain Receivership and Bankruptcy Proceedings	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930

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372 (Repealed)	Basis in Connection with Certain Receivership and Bankruptcy Proceedings	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
374 (Repealed)	Gain or Loss Not Recognized in Certain Railroad Reorganizations	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Maura Sullivan	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
381	Carryovers in Certain Corporate Acquisitions	CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
381(b)	Operating Rules	CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
381(c)(1)	Net Operating Loss Carryovers	CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
381(c)(2)	Earnings & Profits	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
381(c)(3)	Capital Loss Carryover	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
381(c)(4)	Method of Accounting	CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970
	Method Changes	CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980
		CC:DOM:IT&A:9	Mike Burkom	(202) 622-4990
		CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
		CC:DOM:IT&A:11	Stan Seeman	(202) 622-5020
	Method of Accounting (Banks)	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
381(c)(5)	Inventories	CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970
	Method Changes	CC:DOM:IT&A:11	Stan Seeman	(202) 622-5020
381(c)(6)	Method of Computing Depreciation Allowance	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
381(c)(8)	Installment Method	CC:DOM:IT&A:5	Dick Ennis	(202) 6224950
381(c)(9)	Amortization of Bond Discount or Premium	CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870

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381(c)(10)	Treatment of Certain Mining Development and Exploration	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Melissa Liquerman	(202) 622-7860 (202) 622-7860
	Expenses of Distributor or Transferor Corporation	CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
381(c)(12)	Recovery of Tax Benefit Items	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
381(c)(13)	Involuntary Conversions Under Section 1033	CC:DOM:IT&A:5	Patti Richards	(202) 622-4950
381(c)(14)	Dividend Carryover to Personal Holding Company	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson David C. Fegan	(202) 622-3040 (202) 622-7860
381(c)(15) (Repealed)	Indebtedness of Certain Personal Holding Companies	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson David C. Fegan	(202) 622-3040 (202) 622-7860
381(c)(16)	Certain Obligations of Distributor or Transfer Corporation	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Bill Coppersmith Bernita Thigpen Alice Bennett Marsha Keyes	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7870
381(c)(17)	Deficiency Dividend of Personal Holding Company	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson David C. Fegan	(202) 622-3040 (202) 622-7860
381(c)(19)	Charitable Contributions in Excess of Prior Years Limitations	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
381(c)(21)	Pre-1954 Adjustments Resulting from Change in Method of Accounting	CC:DOM:CORP:2 CC:DOM:CORP:5 CC:DOM:CORP:4 CC:DOM:IT&A:7 CC:DOM:FS:CORP	Edward Cohen David P. Madden Vicki Hyche Grant Gabriel Grid R. Glyer	(202) 622-7760 (202) 622-7540 (202) 622-7520 (202) 622-4970 (202) 622-7930
381(c)(22)	Successor Insurance Company	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Bill Sullivan Steve Hooe Nancy S. Vozar	(202) 622-3997 (202) 622-3970 (202) 622-7870
381(c)(23)	Deficiency Dividend Deduction	CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alice Bennett Marsha Keyes Roger E. Wade	(202) 622-3950 (202) 622-7870 (202) 622-7870
381(c)(24) (Repealed)	Method of Computing Recovery Allowance for Recovery Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson Howard Wiener	(202) 622-3040 (202) 622-7860
381(c)(24)	Method of Computing Recovery Allowance for Recovery Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James Ranson Deborah Clark Howard Wiener	(202) 622-3040 (202) 622-7830 (202) 622-7860
381(c)(25)	Credit Under Section 38	CC:DOM:CORP:2 CC:DOM:CORP:5 CC:DOM:CORP:4 CC:DOM:FS:CORP	Edward Cohen David P. Madden Vicki Hyche Grid Glyer	(202) 622-7760 (202) 622-7540 (202) 622-7520 (202) 622-7930
381(c)(26)	Credit Under Section 53	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4900
382	Limitation on Net Operating Loss Carry Forwards and Certain Built-in Losses Following Ownership Change	CC:DOM:CORP:1 CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:CORP:3 CC:DOM:CORP:2 CC:DOM:FS:CORP	Nelson F. Crouch Vicki Hyche David P. Madden William Alexander Edward Cohen Gerald B. Fleming	(202) 622-7740 (202) 622-7520 (202) 622-7540 (202) 622-7780 (202) 622-7760 (202) 622-7930
383	Special Limitations on Certain Excess Credits, Etc.	CC:DOM:CORP:1 CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:CORP:3 CC:DOM:CORP:2 CC:DOM:FS:CORP	Nelson F. Crouch Vicki Hyche David P. Madden William Alexander Edward Cohen Gerald B. Fleming	(202) 622-7740 (202) 622-7520 (202) 622-7540 (202) 622-7780 (202) 622-7760 (202) 622-7930

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384	Limitation on Use of Preacquisition Losses to Offset Built-in Gains	CC:DOM:CORP:1 CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:CORP:3 CC:DOM:CORP:2 CC:DOM:FS:CORP	Nelson F. Crouch Vicki Hyche David P. Madden William Alexander Edward Cohen Gerald B. Fleming	(202) 622-7740 (202) 622-7520 (202) 622-7540 (202) 622-7780 (202) 622-7760 (202) 622-7930
385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	CC:DOM:FS:CORP CC:DOM:FS:CORP	Lorraine E. Gardner Mary Goode	(202) 622-7930 (202) 622-7930
385	New Financial Products	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Bill Coppersmith Bernita Thigpen Alice Bennett Roger E. Wade Elizabeth Handler	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7870 (202) 622-7870
386 (Repealed)	Transfers of Partnership and Trust Interests by Corporations	CC:DOM:CORP:5 CC:DOM:FS:CORP	David P. Madden Gerald B. Fleming	(202) 622-7540 (202) 622-7930
401-420	Pension, Profit-Sharing, Stock Bonus Plans, etc. * For general information and questions regarding rulings, call the E:EP Hotline (1:30 - 4:00pm, Monday - Thursday).	E:EP CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS)	* Hotline Calder Robertson Amy Speetjens Brant Goldwyn Don Parkinson	(202) 622-6074 (202) 622-6090 (202) 622-6090 (202) 622-6090 (202) 622-6090
402(b)	Taxability of Beneficiary of Nonexempt Trust	CC:EBEO:Br1	Thomas Brisendine	(202) 622-6030
403(c)	Taxability of Beneficiary Under Non-Qualified Annuities or under Annuities Purchased by Exempt Organizations	CC:EBEO:Br1 CC:EBEO:Br7(FS)	Thomas Brisendine Amy Speetjens	(202) 622-6030 (202) 622-6090

* * * * * *

Regulations: For questions regarding recently published regulations, please contact the attorney listed in the preamble to the regulations. If you are unable to determine the appropriate attorney, you may contact the persons listed below.

401(a)(4)	Discrimination in Contributions or Benefits	CC:EBEO:Br6 CC:EBEO:Br1 CC:EBEO:Br1	Dave Munroe Marjorie Hoffman Patricia McDermott	(202) 622-6080 (202) 622-6030 (202) 622-6030
401(a)(9)	Required Distributions	CC:EBEO:Br1	Majorie Hoffman	(202) 622-6030
401(a)(17)	Maximum Compensation	CC:EBEO:Br1	Marjorie Hoffman	(202) 622-6030
401(a)(26)	Minimum Participation	CC:EBEO:Br6(T/FS)	Dave Munroe	(202) 622-6080
401(a)(28)	ESOP Diversification, etc.	CC:EBEO:Br5(T/FS)	John Ricotta	(202) 622-6070
401(l)	Permitted Disparity	CC:EBEO:Br1	Patricia McDermott	(202) 622-6030
402	Distributions/Rollovers	CC:EBEO:Br2(T/FS) CC:EBEO:Br1 CC:EBEO:Br7(FS)	Marie Cashman Marjorie Hoffman Brant Goldwyn	(202) 622-6040 (202) 622-6030 (202) 622-6090
404A	Foreign Deferred Compensation Plans	CC:EBEO:Br6(T/FS) CC:EBEO:Br7(FS)	Robin Ehrenberg Calder Robinson	(202) 622-6080 (202) 622-6090
404(k)	ESOP Deductions	CC:EBEO:Br5(T/FS)	John Ricotta	(202) 622-6040
410(b)	Coverage	CC:EBEO:Br1	Patricia McDermott	(202) 622-6030
411(b)(1)(H)	Benefit Accounts After Normal Retirement Age	CC:EBEO:Br1	Linda Marshall	(202) 622-6030
412	Funding	CC:EBEO:Br4(T/FS) CC:EBEO:Br7(FS)	Janet Laufer Michael Roach	(202) 622-6060 (202) 622-6090
414 (m), (n), (o)	Affiliated Service Groups Leased Employees	CC:EBEO:Br6(T/FS)	Robin Ehrenberg	(202) 622-6080
414(q)	Highly Compensated Employees	CC:EBEO:Br1	Patricia McDermott	(202) 622-6030

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414(r)	Line of Business	CC:EBEO:Br1	Patricia McDermott	(202) 622-6030
414(s)	Compensation	CC:EBEO:Br1	Marjorie Hoffman	(202) 622-6030
417(e)(3)	Present Value of Plan Distributions	CC:EBEO:Br1	Linda Marshell	(202) 622-6030
419	Welfare Benefit Funds	CC:EBEO:Br4(T/FS)	Janet Laufer	(202) 622-6060
		CC:EBEO:Br7(FS)	Michael Roach	(202) 622-6090
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
420	Transfers of Excess Pension Assets to Retiree Health Accounts	CC:EBEO:Br4(T/FS)	Janet Laufer	(202) 622-6060

For regulations on topics not listed above, please call (202) 622-6000 for further information.

* * * * * *

421	General Rules (Certain Stock Options)	CC:EBEO:Br4(T/FS)	Norm Paul	(202) 622-6060
	Determination of Fair Market Value	CC:AP:AS	Hot Line	(202) 401-4154
422	Incentive Stock Options	CC:EBEO:Br4(T/FS)	Norm Paul	(202) 622-6060
423	Employee Stock Purchase Plans	CC:EBEO:Br4(T/FS)	Norm Paul	(202) 622-6060
424	Definitions and Special Rules	CC:EBEO:Br4(T/FS)	Norm Paul	(202) 622-6060
441	Period for Computation of Taxable Income	CC:DOM:IT&A:9	Sandra Cheston	(202) 622-4990
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
442	Change of Annual Accounting Period	CC:DOM:IT&A:9	Sandra Cheston	(202) 622-4990
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900

Note: For calls regarding Form 1128 (Accounting Periods), please call CC:DOM:IT&A:9 (202) 622-4990.

443	Returns for a Period of Less than 12 Months	CC:DOM:IT&A:9	Sandra Cheston	(202) 622-4990
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
444	Election of Taxable Year Other Than Required Taxable Year	CC:DOM:IT&A:9	Wendy MacDonald	(202) 622-4990
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
446	General Rule for Methods of Accounting (Other than 446(e))	CC:DOM:IT&A:11	Paul Gibbs	(202) 622-5020
		CC:DOM:FI&P:4	Melissa Luxner	(202) 622-3142
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
446	Method of Accounting for Interest	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Andy Kittler	(202) 622-3940
		CC:DOM:FI&P:3	William E Blanchard	(202) 622-2950
446	Notional Principal Contracts	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-2950
446	Hedging Transactions	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-2950

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446(e)	Requirement Respecting Change of Accounting Method (except Depreciation/Depletion)	CC:DOM:IT&A:5	George Wright	(202) 622-4950
		CC:DOM:IT&A:6	Mike Schmit	(202) 622-4960
		CC:DOM:IT&A:7	Robert Testoff	(202) 622-4970
		CC:DOM:IT&A:7	Cheryl Oseekey	(202) 622-4970
		CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980
		CC:DOM:IT&A:9	Wendy MacDonald	(202) 622-4990
		CC:DOM:IT&A:10	Chuck Strickland	(202) 622-5010
		CC:DOM:IT&A:11	Stan Seeman	(202) 622-5020
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
446(e)	Financial Products and Financial Institutions (including original issue discount, market discount, premium, interest, mark to market accounting, notional principal contracts, stripped bonds and coupons, bad debt reserves, hedging)	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-2950
	Depreciation/Depletion	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
	Insurance Companies	CC:DOM:FI&P:4	Gary Geisler	(202) 622-3970
447	Method of Accounting for Corporations Engaged in Farming	CC:DOM:IT&A:5	Merrill Feldstein	(202) 622-4950
		CC:DOM:IT&A:9	Sara Yost	(202) 622-4990
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
448	Accounting Method Changes	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
	Limitation Use of Cash Method of Accounting	CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
	Method Changes	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
	Non-Accrual Experience			
451	General Rule for Taxable Year of Inclusion	CC:DOM:IT&A:5	Merrill Feldstein	(202) 622-4950
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
	Deferred Compensation Payments	CC:EBEO:Br1	Thomas Brisendine	(202) 622-6030
		CC:EBEO:Br7(FS)	Don Parkinson	(202) 622-6090
		CC:EBEO:Br7(FS)	Brant Goldwyn	(202) 622-6090
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
	Long Term Contracts	CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
	Advance Payments	CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
	Method Changes	CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980
		CC:DOM:IT&A:9	David Darick	(202) 622-4990
	Accrual Item Changes	CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980
453-453C	Installment Method	CC:DOM:IT&A:5	Dick Ennis	(202) 622-4950
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920

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454	Obligations Issued at Discount	CC:DOM:FI&P:2	Andy Kittler	(202) 622-3940
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
	Series E Savings Bonds	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
	Election	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
455	Prepaid Subscription Income (except elections)	CC:DOM:IT&A:7	Cheryl Oseekey	(202) 622-4970
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
	Elections	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
456	Prepaid Dues Income of Certain Membership Organizations	CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
	Elections	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
457	Deferred Compensation Plans with Respect to Service for State and Local Governments	CC:EBEO:Br1	Thomas Brisendine	(202) 622-6030
		CC:EBEO:Br7(FS)	Brant Goldwyn	(202) 622-6090
458	Magazines, Paperbacks, and Records Returned After the Close of the Taxable Year	CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
	Method Changes	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
460	Special Rules for Long-Term Contracts	CC:DOM:IT&A:7	Leo F. Nolan	(202) 622-4970
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
	Method Changes	CC:DOM:IT&A:9	Wendy MacDonald	(202) 622-4990
		CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
461	General Rule for Taxable Year of Deduction	CC:DOM:IT&A:5	Merrill Feldstein	(202) 622-4950
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
	Method Changes	CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980
		CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
461(h)	Economic Performance	CC:DOM:IT&A:5	Bob Casey	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
	Method Changes	CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980
464	Limitations on Deduction for Certain Farming	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
465	Deductions Limited to Amount at Risk	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
467	Certain Payment for the Use of Property or Services	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Grace Matuszeski	(202) 622-7920
	Method Changes	CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980

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468	Special Rules for Mining and Solid Waste	CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
468A	Special Rules for Nuclear Decommissioning Costs	CC:DOM:P&SI:6	Peter Friedman	(202) 622-3110
		CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
468B	Special Rules for Designated Settlement Funds	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
469	Passive Activity Losses and Credits Limited	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
469 (c) (3)	Passive Activity Defined - Working Interests in Oil and Gas	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3110
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
471	General Rule for Inventories	CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
	Method Changes	CC:DOM:IT&A:11	Stan Seeman	(202) 622-5020
	Dealers in Securities	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
472	Last-In, First-Out Inventories	CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
	Valuation Questions	CC:AP:AS	Hot Line	(202) 401-4154
	Method Changes	CC:DOM:IT&A:11	Stan Seeman	(202) 622-5020
473	Qualified Liquidations of LIFO Inventories	CC:DOM:IT&A:7	Grant E. Gabriel	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
474	Simplified Dollar-Value LIFO Method for Certain Small Businesses	CC:DOM:IT&A:7	Grant E. Gabriel	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
475	Mark to Market Accounting Method for Dealers in Securities	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:1	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alice Bennett	(202) 622-2950
	Method Changes	CC:DOM:IT&A:9	Michael Burkom	(202) 622-4990
481	Adjustments Required by Changes in Method of Accounting	CC:DOM:IT&A:7	Cheryl Oseekey	(202) 622-4970
		CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980
		CC:DOM:IT&A:9	Wendy MacDonald	(202) 622-4990
		CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
		CC:DOM:IT&A:11	Stan Seeman	(202) 622-5020
		CC:DOM:FS:IT&A	Wllie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Joyce Albro	(202) 622-7920

Note: For calls regarding status of Form 3115, Application for Change in Accounting Title Methods, please call (202) 622-4830.

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482	Allocation of Income and Deductions Among Taxpayers	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:INTL	Jim Seo	(202) 622-3840
		CC:INTL	Howard Berger	(202) 622-3880
		CC:INTL	David Bower	(202) 622-3840
		CC:INTL	George Sellinger	(202) 874-1490
		CC:INTL	Lisa Sams	(202) 874-1490
		CC:INTL	Kenneth Wood	(202) 874-1490
		CC:DOM:FS:CORP	Jerome Schwartzman	(202) 622-7930
		CC:DOM:FS:CORP	Alison Burns	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
483	Factual Determinations	CC:AP:AS	Hot Line	(202) 401-4154
	Interest on Certain Deferred Payments	CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Andy Kittler	(202) 622-3940
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950

* * * * * * * * * * * * * *

Exempt Organizations - General information or questions regarding rulings -- see persons listed below.

Regulations: For questions regarding recently published regulations, please contact the attorney listed in the preamble to the regulations. If you are unable to determine the appropriate attorney, please call (202) 622-6000 for further information.

501-514	Litigation: For questions regarding Litigation, please contact any attorney listed in CC:EBEO:Br8(FS).	C:EBEO:Br8(FS)	V. Moore	(202) 622-4290
		CC:EBEO:Br8(FS)	Ronald Weinstock	(202) 622-4290
		CC:EBEO:Br8(FS)	Joan Domike	(202) 622-4290
		CC:EBEO:Br8(FS)	Charles Burnett	(202) 622-4290
501(c)(1)	Instrumentalities	CP:E:EO:R	Amy Henchey	(202) 622-7732
501(c)(2)	Title Holding Company	CP:E:EO:T:3	Edward Karcher	(202) 622-8120
		CP:E:EO:T:3	Kenneth Earnest	(202) 622-7647
501(c)(3)	Religious, Charitable, and Scientific Organizations (General)	CP:E:EO:R	Charles Barrett	(202) 622-8152
		CP:E:EO:R	Amy Henchey	(202) 622-7732
		CP:E:EO:P:1	Thomas Miller	(202) 622-7867
	(a) Schools	CP:E:EO:R	Charles Barrett	(202) 622-8153
	(b) Legislative activities	CP:E:EO:P:1	John Reilly	(202) 622-7352
		CP:E:EO:P:1	Thomas Miller	(202) 622-7867
	(c) Health Care Organization	CP:E:EO:R	Robert Fontenrose	(202) 622-7862
		CP:E:EO:T:1	Marv Friedlander	(202) 622-8028
	(d) Political Activities	CP:E:EO:P:1	Amy Henchey	(202) 622-7732
		CP:E:EO:R	Thomas Miller	(202) 622-7867
	(e) Instrumentalities	CP:E:EO:R	Amy Henchey	(202) 622-7732
		CP:E:EO	Jay Rotz	(202) 622-8200
501(c)(4)	Social Welfare and Local Associations of Employees	CP:E:EO:T:4	Debra Kawecki	(202) 622-6858
		CP:E:EO:T:2	David Daume	(202) 622-8029
501(c)(5)	Labor, Agricultural or Horticultural Organizations	CP:E:EO:T:4	Carter Hull	(202) 622-8031
		CP:E:EO:R	Robert Fontenrose	(202) 622-7862
501(c)(6)	Business Leagues, Chambers of Commerce, Real-Estate Boards, Boards of Trade or Professional Football Leagues	CP:E:EO:T:4	Carter Hull	(202) 622-8031
501(c)(7)	Social Clubs	CP:E:EO:T:2	David Daume	(202) 622-8029
		CP:E:EO:T:2	Jim Langley	(202) 622-7593
501(c)(8)	Fraternal Beneficiary Societies, Orders, or Associations	CP:E:EO:T:4	Debra Kawecki	(202) 622-6858
		CP:E:EO:R	Charles Barrett	(202) 622-8152

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501(c)(9)	Voluntary Employees' Beneficiary Associations	CP:E:EO:R	Robert Fontenrose	(202) 622-7862
		CP:E:EO:T:4	Cliff Gannett	(202) 622-7424
		CP:E:EO:R	Robert Kolbe	(202) 622-7608
		CP:E:EO	Jay Rotz	(202) 622-8200
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
		CC:EBEO:Br7(FS)	Michael Roach	(202) 622-6090
501(c)(10)	Domestic Fraternal Societies, Orders, or Associations	CP:E:EO:T:4	Debra Kawecki	(202) 622-6858
501(c)(11)	Teachers' Retirement Fund Associations	CP:E:EO:T:2	Felix Dulle	(202) 622-6486
501(c)(12)	Benevolent Life Insurance Associations	CP:E:EO:T:3	Kenneth Earnest	(202) 622-7647
		CP:E:EO:T:3	Edward Karcher	(202) 622-8120
501(c)(13)	Cemetery Companies	CP:E:EO	Amy Henchey	(202) 622-7732
		CP:E:EO:T:3	Richard Downs	(202) 622-7563
501(c)(14)	Credit Unions	CP:E:EO:T:3	Kenneth Earnest	(202) 622-7647
501(c)(15)	Mutual Insurance Companies or Associations	CP:E:EO:T:3	Kenneth Earnest	(202) 622-7647
		CP:E:EO:T:3	Edward Karcher	(202) 622-8120
501(c)(16)	Crop Financing Organizations	CC:DOM:P&SI	Susan Reaman	(202) 622-3110
501(c)(17)	Supplemental Unemployment Compensation Benefits	CP:E:EO:T:5	Richard Downs	(202) 622-7563
		CP:E:EO:R	Robert Kolbe	(202) 622-7608
501(c)(18)	Pension Plans Funded Only By Employees Contributions	CP:E:EO:R	Robert Kolbe	(202) 622-7608
501(c)(19)	Veterans' Organization	CP:E:EO:T:2	David Daume	(202) 622-8029
501(c)(20)	Group Legal Services Plan	CP:E:EO:R	Robert Kolbe	(202) 622-7608
		CP:E:EO:P:1	David Flavin	(202) 622-7922
501(c)(21)	Black Lung	CP:E:EO:R	David Jones	(202) 622-8095
501(c)(22)	Plan Sponsors of Multiemployer Plans	CP:E:EO:T:4	Debra Kawecki	(202) 622-6858
501(c)(25)	Multiple Parent Title-Holding Companies	CP:E:EO:T:3	Kenneth Earnest	(202) 622-7647
		CP:E:EO:T:3	Edward Karcher	(202) 622-8120
		CP:E:EO:R	Robert Fontenrose	(202) 622-7862
501(d)	Religious and Apostolic Organizations	CP:E:EO:R	William Brockner	(202) 622-8531
501(e)	Cooperative Hospital Service Organizations	CP:E:EO:R	Amy Henchey	(202) 622-7732
		CP:E:EO:T:5	Joseph Chasin	(202) 622-7704
		CP:E:EO:T:3	Edward Karcher	(202) 622-8120
501(f)	Cooperative Service Organizations	CP:E:EO:R	Amy Henchey	(202) 622-7732
501(g)	Definition of Agricultural	CP:E:EO:T:4	Carter Hull	(202) 622-8031
		CP:E:EO:R	Charles Barrett	(202) 622-8152
501(h)	Expenditures to Influence Legislation	CP:E:EO:P:1	John Reilly	(202) 622-7352
501(i)	Prohibition of Discrimination By Social Clubs	CP:E:EO:T:2	David Daume	(202) 622-8029
501(j)	Amateur Athletic Organizations	CP:E:EO:T:4	Debbie Cowen	(202) 622-6476
501(k)	Child Care Organizations	CP:E:EO	Amy Henchey	(202) 622-7732
		CP:E:EO:T:2	David Daume	(202) 622-8029
501(l)	Federal Credit Union Act	CP:E:EO:R	Amy Henchey	(202) 622-7732

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501(m)	Disallowance of Exemption for Organizations Providing Commercial Type Insurance	CP:E:EO:R	Robert Kolbe	(202) 622-7608
		CP:E:EO:T:5	Joseph Chasin	(202) 622-7704
		CP:E:EO:R	Charles Barrett	(202) 622-8152
		CC:DOM:FI&P:4	Kay Hossofsky	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:EBEO:Br5(T/FS)	Betty Clary	(202) 622-6070
502	Feeder Organizations	CP:E:EO:R	Amy Henchey	(202) 622-7732
503	Requirements for Exemption	CP:E:EO:R	William Brockner	(202) 622-8531
504	Substantial Lobbying	CP:E:EO:R	William Brockner	(202) 622-8531
505	Additional Requirements for Organizations Described in Section 501(c)	CP:E:EO:T:5	Richard Downs	(202) 622-7563
507	Termination of Private Foundation Status	CP:E:EO:R	Robert Fontenrose	(202) 622-7862
		CP:E:EO:T:3	Robert C. Harper, Jr.	(202) 622-7306
508	Special Rules With Respect to 501(c)(3) Organizations	CP:E:EO:T:3	Robert C. Harper, Jr.	(202) 622-7306
509(a)(2)	Private Foundation Defined	CP:E:EO:R	William Brockner	(202) 622-8531
509(a)(3)	Private Foundation Defined	CP:E:EO:T:5	Joseph Chasin	(202) 622-7704
		CP:E:EO:P:1	John Reilly	(202) 622-7352
511-513	Unrelated Business Income and Unrelated Trade or Business (except 512(a)(3))	CP:E:EO:R	Charles Barrett	(202) 622-8152
		CP:E:EO:R	Amy Henchey	(202) 622-7732
		CP:E:EO:R	William Brockner	(202) 622-8531
512(a)(3)	Voluntary Employees' Beneficiaries Association	CC:EBEO:Br7(FS)	Brant Goldwyn	(202) 622-6090
514	Unrelated Debt-Financed Income	CP:E:EO:R	Charles Barrett	(202) 622-8152
		CP:E:EO:R	William Brockner	(202) 622-8531
515	Taxes of Foreign Countries and Possesions of the U.S.	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7840
526	Shipowners' Protection and Indemnity Associations	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
527	Political Organizations	CP:E:EO:R	Amy Henchey	(202) 622-7732
		CP:E:EO:T:2	Jim Langley	(202) 622-7593
		CP:E:EO:P:1	John Reilly	(202) 622-7352
		CC:DOM:IT&A:3	Karin Gross	(202) 622-4930
		CC:EBEO:Br8(FS)	Charles Burnett	(202) 622-4290
		CC:EBEO:Br8(FS)	Ronald Weinstock	(202) 622-4290
527(f)	Exempt Organization Which Is Not a Political Organization Must Include Certain Amounts In Gross Income	CC:EBEO:Br5(T/FS)	Paul Accettura	(202) 622-6070
528	Certain Homeowners Associations	CC:DOM:P&SI:7	Emil Muhs	(202) 622-3120
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
	Section 530 of the Revenue Act of 1978	CC:EBEO:Br3	Philip Corn	(202) 622-6050
531	Imposition of Accumulated Earnings Tax	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
	Factual Determinations	CC:AP:AS	Hot Line	(202) 401-4154
532	Corporations Subject to Accumulated Earnings Tax	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920

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533	Evidence of Purpose to Avoid Income Tax	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
534	Burden of Proof	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
535	Accumulated Taxable Income	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
536	Income Not Placed on Annual Basis	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
537	Reasonable Needs of the Business	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
541	Imposition of Personal Holding Company Tax	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
542	Definition of Personal Holding Company	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
543	Personal Holding Company Income	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
544	Rules for Determining Stock Ownership	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
545	Undistributed Personal Holding Company Income	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
546	Income Not Placed on Annual Basis	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
547	Deduction for Deficiency Dividends	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
551-558	Foreign Personal Holding Companies	CC:INTL	Tom Fuller	(202) 622-3810
		CC:INTL	Gayle Novig	(202) 622-3880
561	Definition of Deduction for Dividends Paid	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
	RIC's and REIT's	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
562	Rules Applicable in Determining Dividends Eligible for Dividends Paid-Deductions	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
563	Rules Relating to Dividends Paid After Close of Taxable Year	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
564	Dividend Carryover	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900

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565	Consent Dividends	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:INTL	David Bergkuist	(202) 622-3860
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
581	Definition of Bank	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
582	Bad Debts, Losses, and Gains with Respect to Securities Held by Financial Institutions	CC:DOM:FI&P:I	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
	Traditional Rule for Bond Losses of Foreign Banks	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:I	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
584	Common Trust Funds	CC:DOM:P&SI:3	Frances Shafer	(202) 622-3080
		CC:DOM:P&SI:I	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
585	Reserves for Losses on Loans of Banks	CC:DOM:FI&P:I	Sharon Galm	(202) 622-3920
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
586 (Repealed)	Reserves for Losses on Loans of Small Business Investment Companies, Etc.	CC:DOM:FI&P:I	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
591	Deduction for Dividends Paid on Deposits	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:I	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
593	Reserves for Losses on Loans	CC:DOM:FI&P:I	Sharon Galm	(202) 622-3920
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
594	Alternative Tax for Mutual Savings Banks Conducting Life Insurance Business	CC:DOM:FI&P:4	Bill Sullivan	(202) 622-3997
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
595	Foreclosure on Property Securing Loans	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
596	Limitation on Dividends Received Deduction	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:I	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870

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597 (New)	Treatment of Transactions in Which Federal Financial Assistance Provided	CC:DOM:FI&P:3	Steve Glickstein	(202) 622-4439
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
597 (Repealed)	FSLIC Financial Assistance	CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
	Allowance of Deductions for Depletion	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
611		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
		CC:DOM:FS:P&SI	Pat Putzi	(202) 622-7850
	Timber Depletion	CC:DOM:P&SI:6	Harold Burghart	(202) 622-3110
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
612	Basis for Cost Depletion	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
613	Percentage Depletion	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
613A	Limitations on Percentage Depletion in Case of Oil and Gas Wells	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
614	Definition of Property	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
616	Development Expenditures	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
617	Deduction and Recapture of Certain Mining Exploration Expenditures	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
621	Payments to Encourage Exploration, Development, and Mining for Defense Purposes	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
631	Gain or Loss in the Case of Coal or Domestic Iron Ore	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
	Gain or Loss in the Case of Timber	CC:DOM:P&SI:6	Harold Burghart	(202) 622-3110
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
636	Income Tax Treatment of Mineral Production Payments	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
638	Continental Shelf Areas	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
641	Imposition of Tax	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
642	Special Rules for Credits and Deductions	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860

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642(c)(5)	Definition of Pooled Income Fund	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:4	Lee Dunn	(202) 622-3090
		CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
643	Definitions Applicable to Subparts A, B, C, and D	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
644	Special Rule for Gain on Property Transferred to Trust at Less Than Fair Market Value	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
645	Taxable Year of Trusts	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
651	Deduction for Trusts Distributing Current Income Only	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
652	Inclusion of Amounts in Gross Income of Beneficiaries of Trusts Distributing Current Income Only	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
663	Special Rules Applicable to Sections 661 and 662	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
664	Charitable Remainder Trusts	CC:DOM:FS:P&SI	Harve M. Lewis	(202) 622-7830
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:P&SI:3	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:4	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:4	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	George Masnik	(202) 622-3090
		CC:DOM:P&SI:1	William Blodgett	(202) 622-3090
665	Definitions Applicable to Subpart D	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860

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666	Accumulation Distribution Allocated to Preceding Years	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:I	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
667	Treatment of Amounts Deemed Distributed by Trust in Preceding Year	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
668	Interest Charge on Accumulation Distributions From Foreign Trusts	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:INTL	Christine Halphen	(202) 622-3810
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
671	Deductions, and Credits Attributable to Grantors and Others as Substantial Owners	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
672	Definitions and Rules	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
672(f)	Foreign Grantors of Trusts	CC:INTL	Leslie Cracraft	(202) 622-3860
		CC:INTL	Joseph Henderson	(202) 622-3850
		CC:INTL	Jeffrey Vinnik	(202) 622-3860
673	Reversionary Interests	CC:DOM:P&SI:I	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
674	Power to Control Beneficial Enjoyment	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:I	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
675	Administrative Powers	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
676	Power to Revoke	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
677	Income for Benefit of Grantor	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
678	Person Other Than Grantor Treated as Substantial Owner	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:I	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860

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679	Foreign Trust Having one or more U.S. Beneficiaries	CC:INTL	Leslie Cracraft	(202) 622-3860
		CC:INTL	Joseph Henderson	(202) 622-3850
		CC:INTL	Jeffrey Vinnik	(202) 622-3860
681	Limitation on Charitable Deduction	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
682	Income of an Estate or Trust in Case of Divorce, etc.	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
683	Use of Trust as an Exchange Fund	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
691	Recipients of Income in Respect of Decedents	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
692	Income Taxes of Members of Armed Forces on Death	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
701	Partners, not Partnership, Subject to Tax	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
	Determination of Fair Market Value	CC:AP:AS	Hot Line	(202) 401-4154
702	Income and Credits of Partner	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
703	Partnership Computations	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
704	Partner's Distributive Share	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
705	Determination of Basis of Partner's Interest	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860

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706	Taxable Year of Partner and Partnership	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
706(b)	Adoption of Taxable Year	CC:DOM:IT&A:9	Sandra Cheston	(202) 622-4990
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
707	Transactions Between Partner and Partnership	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
708	Continuation of Partnership	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
709	Treatment of Organization and Syndication Fees	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
721	Nonrecognition of Gain or Loss on Contribution	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
722	Basis of Contributing Partner's Interest	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
723	Basis of Property Contributed to Partnership	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
724	Character of Gain or Loss on Contributed Unrealized Receivables, Inventory Items, and Capital Loss Property	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
731	Extent of Recognition of Gain or Loss on Distribution	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
732	Basis of Distributed Property Other Than Money	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860

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733	Basis of Distributed Partner's Interest	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
734	Optional Adjustment to Basis of Undistributed Partnership Property	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
735	Character of Gain or Loss on Disposition of Distributed Property	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
736	Payment to a Retiring Partner or a Deceased Partner's Successor in Interest	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
741	Recognition and Character of Gain or Loss on Sale or Exchange	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
742	Basis of Transferee Partner's Interest	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
743	Optional Adjustment to Basis of Partnership Property	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
751	Unrealized Receivables and Inventory Items	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
751(c)	Gain from Disposition of Interest in Oil or Gas Property	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
752	Treatment of Certain Liabilities	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7840
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
753	Partner Receiving Income in Respect of Decedent	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860

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754	Manner of Electing Optional Adjustment to Basis of Partnership Property	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
755	Rules for Allocation of Basis	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
761	Terms Defined	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
801	Tax Imposed (Insurance Companies)	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
803	Life Insurance Gross Income	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
804	Life Insurance Deductions	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
805	General Deductions	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
806	Small Life Insurance Company Deduction	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
807	Rules for Certain Reserves	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
808	Policyholder Dividends Deduction	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
809	Reduction in Certain Deductions of Mutual Life Insurance Companies	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
810	Operations Loss Deduction	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870

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811	Accounting Provisions	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
812	Definition of Company's Share and Policyholders' Share	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
813	Foreign Life Insurance Companies	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:INTL	Mary Gillmarten	(202) 622-3870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
814	Contiguous Country Branches of Domestic Life Insurance Companies	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:INTL	Gary Gillmarten	(202) 622-3870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
815	Distributions to Shareholders from pre-1984 Policyholders Surplus Account	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
816	Life Insurance Company Defined	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
817	Treatment of Variable Contracts	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
818	Other Definitions and Special Rules	CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
821	Tax on Mutual Insurance Companies to Which Part II Applies	CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
823	Determination of Statutory Underwriting Income or Loss	CC:DOM:FS:FI&P	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
824	Adjustments to Provide Protection Losses	CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
825	Unused Loss Deduction	CC:DOM:FS:FI&P	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870

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831	Tax on Insurance Companies Other Than Life Insurance Companies	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
832	Insurance Company Taxable Income	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
833	Treatment of Blue Cross & Blue Shield Organizations	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
834	Determination of Taxable Investment Income	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
835	Election by Reciprocal	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
841	Credit for Foreign Taxes	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:INTL	Mary Gillmarten	(202) 622-3870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
842	Foreign Companies Carrying on Insurance Business	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:INTL	Mary Gillmarten	(202) 622-3870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
843	Annual Accounting Period	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
844	Special Loss Carryover Rules	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
845	Certain Reinsurance Agreements	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:INTL	Mary Gillmarten	(202) 622-3870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
846	Discounted Unpaid Losses Defined	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870

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847	Special Estimated Tax Payments	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
848	Capitalization of Certain Policy Acquisition Expenses	CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FI&P:4	Gary Geisler	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
851	Definition of Regulated Investment Company	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
852	Taxation of Regulated Investment Companies and Their Shareholders	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
853	Foreign Tax Credit Allowed to Shareholders	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
854	Limitations Applicable to Dividends Received From Regulated Investment Company	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
855	Dividends Paid by Regulated Investment Company After Close of Taxable Year	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
856	Definition of Real Estate Investment Trust	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
859	Adoption of Annual Accounting Period	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
860	Deduction for Deficiency Dividends	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870

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860A	Taxation of REMIC's	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
860B	Taxation of Holders of Regular Interests	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
860C	Taxation of Residual Interests	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
860D	REMIC Defined	CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	BIll Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
860E	Treatment of Income in Excess of Daily Accruals on Residual Interests	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
860F	Other Rules	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
860G	Other Definitions and Special Rules	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
861-864	Part I. Determination of Sources of Income	CC:INTL	Tom Fuller	(202) 622-3810
		CC:INTL	Carol Tello	(202) 622-3840
		CC:INTL	Charles Saverude	(202) 622-3800
	Transportation Income	CC:INTL	Patricia Bray	(202) 622-3840
	Computation of Taxable Income from Sources Within the United States and From Other Sources and Activities	CC:INTL	Charles Saverude	(202) 622-3800
		CC:INTL	David Bergkuist	(202) 622-3860
		CC:INTL	Judith Cavell	(202) 622-3860
863(b)	Income Partly from Within and Partly from Without U.S.	CC:INTL	Anne Shelburne	(202) 622-3880
864(b)(2)	Definition of Trading in Stocks, Securities or Commodities	CC:INTL	Jeffrey Dorfman	(202) 622-3870
		CC:INTL	Karl Walli	(202) 622-3870
		CC:INTL	Mary Gillmarten	(202) 622-3870
864(c)(6)	Deferred Effectively Connected Income	CC:INTL	Charles Saverude	(202) 622-3800
		CC:INTL	Tom Fuller	(202) 622-3800
864(c)(7)	Treatment	CC:INTL	Tom Fuller	(202) 622-3810
		CC:INTL	Charles Saverude	(202) 622-3800
864(d)	Factoring Income	CC:INTL	Phyllis Marcus	(202) 622-3840
865	Source Rules for Personal Property Sales	CC:INTL	Carol Tello	(202) 622-3840
		CC:INTL	Tom Fuller	(202) 622-3810

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	Part II. Nonresident Aliens and Foreign Corporations Subpart A. Nonresident Alien Individuals	CC:INTL CC:INTL	Daivd Juster Charles Saverude	(202) 622-3850 (202) 622-3800
871(h)	Repeal of Tax on Interest of Nonresident Alien Individuals Received from Certain Portfolio Debt Investments	CC:INTL	Carl Cooper	(202) 622-3840
881(c)	Repeal of Tax on Interest of Foreign Corporations Recieved from Certain Portfolio Debt Investments	CC:INTL	Leslie Vander Wal	(202) 622-3850
882(c)	Allowance of Deductions and Credits	CC:INTL CC:INTL CC:INTL	Jeffrey Dorfmanl Karl Walli Willard Yates	(202) 622-3870 (202) 622-3870 (202) 622-3850
883	Reciprocal Shipping Exemption	CC:INTL CC:INTL	Patricia Bray Phyllis Marcus	(202) 622-3840 (202) 622-3840
884	Branch Profits Tax	CC:INTL CC:INTL	Elizabeth Karzon Kathryn O'Brien	(202) 622-3860 (202) 622-3860
887	Tax on Gross Transportation Income of Nonresident Aliens & Foreign Corporations	CC:INTL CC:INTL	Patricia Bray David Bower	(202) 622-3840 (202) 622-3840
891	Doubling of Rates of Tax on Citizens and Corporations of Certain Foreign Countries	CC:INTL	Phyllis Marcus	(202) 622-3840
892	Income of Foreign Governments and of International Organizations	CC:INTL	David Juster	(202) 622-3850
893	Compensation of Employees of Foreign Governments or International Organizations	CC:INTL CC:INTL	David Juster Monique Van Herksen	(202) 622-3850 (202) 622-3880
894	Income Affected By Treaty	CC:INTL CC:INTL CC:INTL CC:INTL	Tom Fuller Joseph Henderson Phyllis Marcus Ann Shelburne	(202) 622-3810 (202) 622-3850 (202) 622-3840 (202) 622-3880
	Carribean Basin Initiative	CC:INTL	Ricardo Cadenas	(202) 874-1490
895	Income Derived by a Foreign Central Bank of Issue from Obligations of the United States or from Bank Deposits	CC:INTL	Phyllis Marcus	(202) 622-3840
896	Adjustment of Tax on Nationals, Residents, and Corporations of Certain Foreign Countries	CC:INTL	Phyllis Marcus	(202) 622-3840
897	Disposition of Investment in United States Real Property	CC:INTL CC:INTL CC:INTL	Charles Besecky Charles Saverude Leslie Cracraft	(202) 622-3860 (202) 622-3800 (202) 622-3860
898(d)	Taxable Year of Certain Foreign Corporations	CC:INTL CC:INTL	David Bower William Lundeen	(202) 622-3840 (202) 622-3870
901	Creditability of Foreign Taxes	CC:INTL	Phyllis Marcus	(202) 622-3840
901(j)	Denial of Foreign Tax Credits, etc. with Respect to Certain Foreign Countries	CC:INTL CC:INTL	Tom Fuller Tom Ralph	(202) 622-3810 (202) 622-3880
902	Foreign Tax Credit	CC:INTL CC:INTL CC:INTL CC:INTL	Barbara Felker Caren Shein Kenneth Wood Willard Yates	(202) 622-3850 (202) 622-3850 (202) 874-1490 (202) 622-3850
903	Creditability of Foreign Taxes	CC:INTL	Phyllis Marcus	(202) 622-3840

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904-908	Foreign Tax Credit	CC:INTL	Barbara Felker	(202) 622-3850
		CC:INTL	Caren Shein	(202) 622-3850
		CC:INTL	Kenneth Wood	(202) 874-1490
		CC:INTL	Willard Yates	(202) 622-3850
907	Special Rules in Case of Foreign Oil and Gas Income	CC:INTL	Carol Doran Klein	(202) 622-3850
		CC:INTL	Richard Chewing	(202) 622-3870
		CC:INTL	Willard Yates	(202) 622-3850
911-913	Subpart B. Earned Income of Citizens or Nonresident of United States	CC:INTL	Lilo Hester	(202) 874-1490
		CC:INTL	E. Miller Williams	(202) 874-1490
		CC:INTL	Leslie Vander Wal	(202) 622-3850
911(d)	Definitions and Special Rules	CC:INTL	Tom Fuller	(202) 622-3810
		CC:INTL	Tom Ralph	(202) 622-3880
921-927	Subpart C. Taxation of Foreign Sales Corporations	CC:INTL	Jacob Feldman	(202) 622-3870
		CC:INTL	Carol Tello	(202) 622-3830
		CC:INTL	Richard Chewing	(202) 622-3870
931-935	Subpart D. Possessions of the United States	CC:INTL	Lilo Hester	(202) 874-1490
		CC:INTL	Ricardo Cadenos	(202) 874-1490
		CC:INTL	George Sellinger	(202) 874-1490
	Virgin Islands	CC:INTL	Ricardo Cadenos	(202) 874-1490
		CC:INTL	Edward Williams	(202) 874-1490
	Guam, Samoa, Northern Mariana Islands	CC:INTL	Lilo Hester	(202) 874-1490
	Puerto Rico	CC:INTL	Ricardo Cadenas	(202) 874-1490
936	Puerto Rico and Possession Tax Credit	CC:INTL	Jacob Feldman	(202) 622-3870
936(d)(2)	Definitions of Qualified Possession Source Investment Income	CC:INTL	Jacob Feldman	(202) 622-3870
936(d)(4)	CBI-QPSII	CC:INTL	Edward Williams	(202) 874-1490
951-964	Subpart F. Controlled Foreign Corporations	CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	Valerie Mark	(202) 622-3840
952(c)	Income Defined	CC:INTL	Valerie Mark	(202) 622-3840
953	Insurance Income	CC:INTL	Valerie Mark	(202) 622-3840
		CC:INTL	Mary Gillmarten	(202) 622-3840
953(d)	Elections	CC:INTL	Valerie Mark	(202) 622-3840
954(c)	Foreign Personal Holding Company Income	CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	Valerie Mark	(202) 622-3840
956	Investment in U.S. Property	CC:INTL	Phyllis Marcus	(202) 622-3840
959	Exclusions from Gross Income of Previously Taxed Earnings and Profits	CC:INTL	Valerie Mark	(202) 622-3840
960	Foreign Taxes Deemed Paid	CC:INTL	Kenneth Wood	(202) 874-1490
		CC:INTL	Caren Shein	(202) 622-3850
964(a)	Earnings and Profits	CC:INTL	Barbara Felker	(202) 622-3850
		CC:INTL	Meg Hogan	(202) 622-3870
964(b)	Blocked Income	CC:INTL	Barbara Felker	(202) 622-3870
		CC:INTL	Richard Chewning	(202) 622-3870
970-971	Subpart G. Export Trade Corporations	CC:INTL	Phyllis Marcus	(202) 622-3840
982	Subpart I. Admissibility of Documentation Maintained in Foreign Countries	CC:INTL	George Sellinger	(202) 874-1490
		CC:INTL	Bob Burns	(202) 874-1490
		CC:INTL	Edward Williams	(202) 874-1490

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985	Functional Currency	CC:INTL	Jeffrey Dorfman	(202) 622-3870
		CC:INTL	Jacob Feldman	(202) 622-3870
		CC:INTL	Teresa Hughes	(202) 622-3870
	Change In Accounting Method	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
986	Currency-Foreign Corporations and Foreign Taxes	CC:INTL	Barbara Felker	(202) 622-3870
		CC:INTL	Meg Hogan	(202) 622-3870
987	Currency-Branch Transactions	CC:INTL	Barbar Felker	(202) 622-3850
		CC:INTL	Meg Hogan	(202) 622-3870
988	Currency-Transactions	CC:INTL	Jeff Dorfman	(202) 622-3870
		CC:INTL	Karl Walli	(202) 622-3870
989	Currency-Definitions and Special Rules	CC:INTL	Jeffrey Dorfman	(202) 622-3870
991-994	Part V. Domestic International Sales Corporations	CC:INTL	Richard Chewning	(202) 622-3870
		CC:INTL	Jacob Feldman	(202) 622-3870
	Subpart A. Treatment of Qualifying Sales Corporations	CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	Charles Saverude	(202) 622-3870
995-997	Subpart B. Treatment of Distributions to Shareholders	CC:INTL	Jacob Feldman	(202) 622-3870
		CC:INTL	Phyllis Marcus	(202) 622-3840
999	Part V. International Boycott Determinations (Miscellaneous Provisions Concerning Foreign Corporations)	CC:INTL	Jacob Feldman	(202) 622-3870
1001	Determination of Amount and Recognition of Gain or Loss	CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
		CC: DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:IT&A:3	Anne Batter	(202) 622-4930
	Modifications of Debt Instruments	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-2950
	Determination of Fair Market Value	CC:AP:AS	Hot Line	(202) 401-4154
1011	Adjusted Basis for Determining Gain or Loss	CC:DOM:IT&A:3	Susan Kassell	(202) 622-4930
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas Oswald	(202) 622-7920
		CC: DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
1011(b)	Bargain Sales to a Charitable Organization	CC:DOM:IT&A:3	Anne Batter	(202) 622-4930
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
1012	Basis of Property--Cost	CC:DOM:IT&A:5	Susan Kassell	(202) 622-4930
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas Oswald	(202) 622-7920
1013	Basis of Property Included in Inventory	CC:DOM:IT&A:7	Tom Luxner	(202) 622-4970
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1014	Basis of Property Acquired from a Decedent	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:4	Lee Dunn	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850

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1015	Basis of Property Acquired by Gifts and Transfers in Trust	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Frances Schafer	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:4	Lee Dunn	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
1016	Adjustments to Basis	CC:DOM:IT&A:3	Susan Kassell	(202) 622-4930
		CC:DOM:FS:IT&A	James Atkinson	(202) 622-4950
		CC:DOM:FS:IT&A	Howard Wiener	(202) 622-7860
		CC:DOM:FS:IT&A	John D. MacEachen	(202) 622-7850
1016a	Adjustments to Basis	CC:INTL	Lilo Hester	(202) 874-1490
1016(a)(1)	Expenditures, Receipts, Losses, and Other Items Chargeable to Capital Account	CC:DOM:IT&A:5	Barry Frieman	(202) 622-4950
		CC:DOM:FS:IT&A	Thomas Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1016(a)(2)	Depreciation, Obsolescence, Amortization and Depletion since February 28, 1913	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
1016(a)(3)	Property Acquired Before and After February 28, 1913	CC:DOM:IT&A:5	Barry Frieman	(202) 622-4950
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1016(a)(4)	Stock, the Basis of Which was Affected by Tax-Free Distribution	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
1016(a)(5)	Bonds Having Disallowance of Amortizable Bond Premiums	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
1016(a)(6)	Municipal Bonds Defined in Section 75(b)	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
1016(a)(7)	Sale of Residence	CC:DOM:IT&A:1	Donna Welch	(202) 622-4910
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffit	(202) 622-7900
1016(a)(8)	Property Pledged to Secure Commodity Credit Loans	CC:DOM:IT&A:5	John Moriarty	(202) 622-4950
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1016(a)(11)	Deductions Disallowed Under Section 268 (Resale of and with Unharvested Crops)	CC:DOM:IT&A:5	John Moriarty	(202) 622-4950
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1016(a)(13)	Adjustments to Basis	CC:INTL	Lilo Hester	(202) 874-1490
1016(a)(14)	Effect of Section 174(b)(1) Elections on Basis	CC:DOM:P&SI:7	Emil Muhs	(202) 622-3120
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7860
1016(a)(16)	Evidence of Indebtedness as to Extent of Adjustments Required Under Section 811(b)	CC:DOM:FI&P:4	Bill Sullivan	(202) 622-3997
		CC:DOM:FI&P:4	Barry Landau	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
1016(a)(16) (Repealed)	Deferred Expenses Under Section 177	CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1016(a)(17)	Stock of, and Indebtedness Owing, Shareholders of an Electing Small Business Corporation	CC:DOM:P&SI:1	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3080
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
1016(a)(18)	Adjustments to Basis	CC:INTL	Lilo Hester	(202) 874-1490

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1016(a)(19)	Amounts Allowed as Deductions for Payments Under Section 1253(d)(2)	CC:DOM:IT&A:5	Barry Frieman	(202) 622-4950
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Michael Nixon	(202) 622-7920
1016(a)(21)	Section 59(e)	CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
1016(a)(21)	Section 48(q)	CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1016(a)(22)	Section 1059	CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
1017	Discharge of Indebtedness	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
1018	Adjustment of Capital Structure Before September 22, 1938 Exchanges--S.E.C. Orders (Repealed)	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1019	Property on Which Lessee Has Made Improvements	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Gary Merken	(202) 622-7920
1021	Sale of Annuities	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
1031	Exchange of Property Held for Productive Use or Investment	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
1031(a)	Exchanges of Personal Property	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
1031(a)(3)	Deferred Exchanges	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
1032	Exchange of Stock for Property	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
1033	Involuntary Conversions	CC:DOM:IT&A:5	Barry Frieman	(202) 622-4950
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
1034	Rollover of Gain on Sale or Exchange of Principal Residence	CC:DOM:IT&A:6	Debra Carlisle	(202) 622-4960
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
1035	Certain Exchanges of Insurance Policies	CC:DOM:FI&P:4	Melissa Luxner	(202) 622-3142
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870

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1036	Stock for Stock of Same Corporation	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
1037	Certain Exchanges of United States Obligations	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
1038	Certain Reacquisitions of Real Property	CC:DOM:IT&A:3	Anne Batter	(202) 622-4930
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1039 (Repealed)	Certain Sales of Low-Income Housing Projects	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
1040	Transfer of Certain Farm, etc., Real Property	CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1041	Transfers of Property Between Spouses or Incident to Divorce	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7960
		CC:DOM:FS:IT&A	Mike Nixon	(202) 622-7920
1042	Sale of Stock to Stock Ownership Plans or Certain Cooperatives	CC:EBEO:Br5(T/FS)	John Ricotta	(202) 622-6070
		CC:EBEO:Br7(FS)	Calder Robertson	(202) 622-6090
		CC:EBEO:Br7(FS)	Martha Hutzelman	(202) 622-6090
		CC:EBEO:Br7(FS)	Janine Bosley	(202) 622-6090
1043	Sale of Property to Comply with Conflict of Interest Requirements	CC:DOM:IT&A:5	Douglas Fahey	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1044	Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Patricia Manasevit	(202) 622-7920
1051	Property Acquired During Affiliation	CC:DOM:CORP:2	Ed Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
1052	Basis Established by the Revenue Act of 1932 or 1934 or by the Internal Revenue Code of 1939	CC:DOM:IT&A:5	Barry Frieman	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1053	Property Acquired Before March 1, 1913	CC:DOM:IT&A:5	Barry Frieman	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1054	Certain Stock of Federal National Mortgage Association	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
1055	Redeemable Ground Rents	CC:DOM:IT&A:5	Merrill Feldstein	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1056	Basis Limitation for Player Contracts Transferred in Sale of a Franchise	CC:DOM:IT&A:5	Patti Richards	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1057	Election to Treat Transfer to Foreign Trust, etc., as Taxable Exchange	CC:INTL	Bernard Bress	(202) 622-3850

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1058	Transfer of Securities Under Certain Agreements	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Alison Burns	(202) 622-7930
1059(e)	Special Rules for Certain Distributions	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Alison Burns	(202) 622-7930
1059A	Limitation on Taxpayer's Basis or Inventory Cost in Property Imported from Related Persons	CC:INTL	George Sellinger	(202) 874-1490
		CC:INTL	Edward Williams	(202) 874-1490
1060	Special Allocation Rules for Certain Asset Acquisitions	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
1071	Gain from Sale or Exchange to Effectuate Policies of Federal Communications Commission	CC:DOM:IT&A:5	Douglas Fahey	(202) 622-4950
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
1081	Nonrecognition of Gain or Loss on Exchanges or Distributions in Obedience to Orders of Securities and Exchange Commission	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
1082	Basis for Determining Gain or Loss	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Daivd P. Madden	(202) 622-7540
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
1083	Definitions	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
1091	Loss from Wash Sales of Stock or Securities	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
1091(a) & (d)	Relating to Straddles	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
1091(e)	Loss from Wash Sales Applicable to Short Sales	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
1092	Straddles	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870

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1101	Distributions Pursuant to Bank Holding Company Act	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
1102	Special Rules	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
1201	Alternative Tax For Corporations	CC:DOM:IT&A:3	Chris Kane	(202) 622-4930
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1202 (Repealsd)	50 Percent Exclusion for Gain from Certain Small Business Stock	CC:DOM:IT&A:3	Chris Kane	(202) 622-4930
		CC:DOM:FS:IT&A	John Donovan	(202) 622-7920
1211	Limitation on Capital Losses	CC:DOM:IT&A:3	Chris Kane	(202) 622-4930
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1212	Capital Loss Carrybacks and Carryovers	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1212(a)(2)	Foreign Expropriation Capital Loss	CC:INTL	Bernard Bress	(202) 622-3850
1221	Capital Asset Defined	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1222	Other Terms Relating to Capital Gains and Losses	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
1223	Holding Period of Property	CC:DOM:IT&A:3	Paul Tellier	(202) 622-4930
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
1231	Property Used in the Trade or Business and Involuntary Conversions	CC:DOM:IT&A:3	Paul Tellier	(202) 622-4930
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	Carol Nachman	(202) 622-7900
	Timber	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:IT&A	Keith Aqui	(202) 622-7900
1231(c)	Recapture of Net Ordinary Loss	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
1232 (Repealed)	Bonds and Other Evidences of Indebtedness	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
	Determination of Fair Market Value	CC:AP:AS	Hot Line	(202) 401-4154
1232(b)	Allocation in Case of Investment Units	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1233	Gains and Losses from Short Sales	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870

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1234	Options to Buy or Sell	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
1234A	Gains and Losses from Certain Terminations	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
	Determination of Fair Market Value	CC:AP:AS	Hot Line	(202) 401-4154
1235	Sale or Exchange of Patents	CC:DOM:P&SI:7	Mike Santoro	(202) 622-3120
		CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840
1236	Dealers in Securities	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
1237	Real Property Subdivided for Sale	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
1238 (Repealed)	Amortization in Excess of Depreciation	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
1239	Gain from Sale of Depreciable Property Between Certain Related Taxpayers	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
1241	Cancellation of Lease or Distributor's Agreement	CC:DOM:P&SI:5	James Ranson	(202) 622-3110
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
1242	Losses on Small Business Investment Company Stock	CC:DOM:P&SI:7	Emil Muhs	(202) 622-3120
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
1243	Loss on Small Business Investment Company	CC:DOM:P&SI:7	Emil Muhs	(202) 622-3120
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
1244	Losses on Small Business Stock	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:P&SI:7	Emil Muhs	(202) 622-3120
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
1245	Gain from Dispositions of Certain Depreciable Property	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
1245(a)(3)	Section 1245 Property	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
1245(a)(5) (Repealed)	Section 1245 Recovery Property	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
1246	Gain on Foreign Investment Company Stock	CC:INTL	Gayle Novig	(202) 622-3880
		CC:INTL	Tom Fuller	(202) 622-3810

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1247	Election by Foreign Investment Companies to Distribute Income Currently	CC:INTL CC:INTL	Tom Fuller Gayle Novig	(202) 622-3810 (202) 622-3880
1248	Gain from Certain Sales or Exchanges of Stock in Certain Foreign Corporations	CC:INTL CC:INTL CC:INTL	Bernard Bress David Bergkuist Kathryn O'Brien	(202) 622-3850 (202) 622-3860 (202) 622-3860
1249	Gain from Certain Sales or Exchanges of Patents, Etc., to Foreign Corporations	CC:INTL	Bernard Bress	(202) 622-3850
1250	Gain from Dispositions of Certain Depreciable Realty	CC:DOM:P&SI:5 CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James Ranson Charles Ramsey Deborah Clark Howard Wiener	(202) 622-3040 (202) 622-3110 (202) 622-7830 (202) 622-7860
1250(c)	Section 1250 Property	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles Ramsey Deborah Clark Howard Wiener	(202) 622-3110 (202) 622-7830 (202) 622-7860
1252	Gain from Disposition of Farm Land	CC:DOM:IT&A:5 CC:DOM:FS:IT&A	Merril Feldstein Tom Oswald	(202) 622-4950 (202) 622-7920
1253	Transfers of Franchises, Trademarks and Trade Names (Subchapter C Transfers)	CC:DOM:IT&A:5 CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	George Wright Vicki Hyche William Alexander Carol Nachman Michael A. Nixon	(202) 622-4950 (202) 622-7520 (202) 622-7780 (202) 622-7900 (202) 622-7920
	Method Change	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
1254	Gain from Disposition of Interest in Oil or Gas Property	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Joseph Makurath Noah Baer	(202) 622-3120 (202) 622-7830
1255	Gain from Disposition of Section 126 Property	CC:DOM:P&SI:7 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Michael Santoro David C. Fegan William D. Hussey	(202) 622-3120 (202) 622-7840 (202) 622-7850
1256	Section 1256 Contracts Marked to Market	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Bernita Thigpen Bill Coppersmith Alice Bennett Elizabeth Handler Roger E. Wade	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870 (202) 622-7870
1257	Disposition of Converted Wetlands or Highly Erodible Croplands	CC:DOM:IT&A:5 CC:DOM:FS:IT&A	Patti Richards Tom Oswald	(202) 622-4950 (202) 622-7920
1258	Recharacterization of Gain from Certain Financial Transactions	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3	Bernita Thigpen William Coppersmith Alice Bennett	(202) 622-3920 (202) 622-3930 (202) 622-3950
1271	Treatment of Amounts Received on Retirement or Sale or Exchange of Debt Instruments	CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Andy Kittler William E. Blanchard Elizabeth Handler Roger E. Wade	(202) 622-3940 (202) 622-3950 (202) 622-7870 (202) 622-7870
1272	Current Inclusion in Income of Original Issue Discount	CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Andy Kittler William E. Blanchard Elizabeth Handler Roger E. Wade Santina M. Jannotta	(202) 622-3940 (202) 622-3950 (202) 622-7870 (202) 622-7870 (202) 622-7870
1273	Determination of Amount of Original Issue Discount	CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Andy Kittler William E. Blanchard Elizabeth Handler Roger E. Wade	(202) 622-3940 (202) 622-3950 (202) 622-7870 (202) 622-7870
1274	Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property	CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Andy Kittler William E. Blanchard Elizabeth Handler Roger E. Wade	(202) 622-3940 (202) 622-3950 (202) 622-7870 (202) 622-7870

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1274A	Special Rules for Certain Transactions Where Stated Principal Amount Does Not Exceed $2,800,000	CC:DOM:FI&P:2	Andy Kittler	(202) 622-3940
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1275	Other Definitions and Special Rules	CC:DOM:FI&P:2	Andy Kittler	(202) 622-3940
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1277	Deferral of Interest Deduction Allocable to Accrued Market Discount	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1278	Definitions and Special Rules	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1281	Current Inclusion in Income of Discount on Certain Short-term Obligations	CC:DOM:FI&P:2	Andy Kittler	(202) 622-3940
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1282	Deferral of Interest Deduction Allocable to Accrued Discount	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Andy Kittler	(202) 622-3940
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1283	Definitions and Special Rules	CC:DOM:FI&P:I	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Andy Kittler	(202) 622-3940
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1286	Tax Treatment of Stripped Bonds	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alan Munro	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1287	Denial of Capital Gain Treatment for Gains on Certain Obligations not in Registered Form	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1288	Treatment of Original Issue Discount in Tax Exempt Obligations	CC:DOM:FI&P:I	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Andy Kittler	(202) 622-3940
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1291-1297	Interest on Tax Deferral	CC:INTL	Gayle Novig	(202) 622-3880
		CC:INTL	Tom Fuller	(202) 622-3810
1301-I305 (Repealed)	Income Averaging	CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920

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1311	Correction of Error	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
1312	Circumstances of Adjustment	CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
	Definitions (Except Corporations)	CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
1313	Definitions (Except Individuals)	CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
1314	Amount and Method of Adjustment	CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Gary J. Merken	(202) 622-7920
1351	Treatment of Recoveries of Foreign Expropriation Losses	CC:INTL	Cynthia Mattson	(202) 622-3810
1361	S Corporation Defined	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1362	Election; Revocation; Termination	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	Donna M. Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1363	Effect of Election on Corporation	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1363(d)(f)	Recapture of LIFO Benefits	CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970
		CC:DOM:FS:IT&A	John. L. Trevey	(202) 622-7920
1366	Pass-thru of Items to Shareholders	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1367	Adjustments to Basis of Stock of Shareholders, etc.	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1368	Distributions	CC:DOM:P&SI:I	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1371	Coordination with Subchapter C	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860

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1372	Partnership Rules to Apply for Fringe Benefits Purposes	CC:DOM:P&SI:1 CC:DOM:P&SI:3 CC:DOM:P&SI:2 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Claire E. Toth William O'Shea Arthur Ernst Andrea Tucker David C. Fegan	(202) 622-3050 (202) 622-3070 (202) 622-3060 (202) 622-7840 (202) 622-7860
1373	Foreign Income	CC:DOM:P&SI:1 CC:DOM:P&SI:3 CC:DOM:P&SI:2 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Claire E. Toth William O'Shea Arthur Ernst Andrea Tucker David C. Fegan	(202) 622-3050 (202) 622-3070 (202) 622-3060 (202) 622-7840 (202) 622-7860
1374	Tax Imposed on certain Built-in Gains	CC:DOM:CORP:4 CC:DOM:CORP:1 CC:DOM:CORP:5 CC:DOM:FS:CORP	Vicki Hyche Nelson F. Crouch David P. Madden Lorraine E. Gardner	(202) 622-7520 (202) 622-7740 (202) 622-7540 (202) 622-7930
1375	Tax Imposed When Passive Investment Income of Corporation Having Subchapter C Earnings and Profits Exceeds 25 Percent of Gross Receipts	CC:DOM:P&SI:3 CC:DOM:P&SI:2 CC:DOM:P&SI:1 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William O'Shea Arthur Ernst Claire E. Toth Andrea Tucker David C. Fegan	(202) 622-3070 (202) 622-3060 (202) 622-3050 (202) 622-7840 (202) 622-7860
1377	Definitions and Special Rule	CC:DOM:FS:P&SI CC:DOM:FS:P&SI CC:DOM:P&SI:2 CC:DOM:P&SI:1 CC:DOM:P&SI:3	Andrea Tucker David C. Fegan Arthur Ernst Claire E. Toth William O'Shea	(202) 622-7840 (202) 622-7860 (202) 622-3060 (202) 622-3050 (202) 622-3070
1378	Taxable Years of S Corporation	CC:DOM:IT&A:9 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Wendy MacDonald Martin L. Osborne Daniel A. Cassano	(202) 622-4990 (202) 622-7900 (202) 622-7920
1379	Transitional Rules on Enactment	CC:DOM:P&SI:1 CC:DOM:P&SI:3 CC:DOM:P&SI:2 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Claire E. Toth William O'Shea Arthur Ernst Andrea Tucker David C. Fegan	(202) 622-3050 (202) 622-3070 (202) 622-3060 (202) 622-7840 (202) 622-7860
1381	Organizations to Which Part Applies	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson David C. Fegan	(202) 622-3040 (202) 622-7860
1382	Taxable Income of Cooperatives	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson David C. Fegan	(202) 622-3040 (202) 622-7860
1383	Computation of Tax Where Cooperative Redeems Nonqualified Written Notices or Allocation of Nonqualified Per-Unit Retain Certificates	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson David C. Fegan	(202) 622-3040 (202) 622-7860
1385	Amounts Includible in Patron's Gross Income	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson David C. Fegan	(202) 622-3040 (202) 622-7860
1388	Definitions: Special Rules (Co-Ops)	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson David C. Fegan	(202) 622-3040 (202) 622-7860
1391-1393	Designation of Empowerment Zones	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey Deborah Clark	(202) 622-3110 (202) 622-7850
1394	Tax-Exempt Enterprise Facility Bonds	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
1396-1397	Empowerment Zone Employment Credit; Other Definitions	CC:EBEO:Br4(T/FS)	Robert Wheeler	(202) 622-6060
1397A	Increase in Expensing Under Section 179	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey Deborah Clark	(202) 622-3110 (202) 622-7850
1397B	Enterprise Zone Business Defined	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey Deborah Clark	(202) 622-3110 (202) 622-7850

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1397C	Qualified Zone Property Defined	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles Ramsey Deborah Clark	(202) 622-3110 (202) 622-7850
1398	Rules Relating to Individuals' Title 11 Cases	CC:DOM:IT&A:3 CC:DOM:FS:IT&A	Christie Jacobs Warren Joseph	(202) 622-4930 (202) 622-7900
1399	No Separate Taxable Entities for Partnerships, Corporations, etc.	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Christie Jacobs Warren Joseph Michael A. Nixon	(202) 622-4930 (202) 622-7900 (202) 622-7920
1401	Rate of Tax (Tax on Self-Employment Income)	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Al Kelley Marie Cashman	(202) 622-6040 (202) 622-6040
1402	Definitions	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS) CC:EBEO:Br3(T/FS)	Marie Cashman Al Kelley Philip Corn	(202) 622-6040 (202) 622-6040 (202) 622-6060
1402(e)	Ministerial Exemption	CC:EBEO:Br3 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS) E:EO:P	Philip Corn Marie Cashman Neil D. Shepherd Thomas Miller	(202) 622-6060 (202) 622-6040 (202) 622-6040 (202) 622-7867
1403	Miscellaneous Provisions	CC:EBEO:Br3 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Philip Corn Will McLeod Al Kelley	(202) 622-6050 (202) 622-6040 (202) 622-6040
1441	Withholding of Tax on Nonresident Aliens	CC:INTL	Lilo Hester	(202) 874-1490
1442	Withholding of Tax on Foreign Corporations	CC:INTL	Phyllis Marcus	(202) 622-3840
1443	Foreign Tax-Exempt Organizations	CC:INTL	David Juster	(202) 622-3850
1444	Withholding on Virgin Islands Source Income	CC:INTL	Phyllis Marcus	(202) 622-3840
1445	Withholding of Tax on Dispositions of U.S. Real Property Interest	CC:INTL CC:INTL	Charles Saverude Leslie Cracraft	(202) 622-3870 (202) 622-3860
1446	Withholding Tax on Amounts Paid by Partnerships to Foreign Partners	CC:INTL	Tom Ralph	(202) 622-3880
1461-1464	Subchapter B. Application of Withholding Provisions	CC:INTL CC:INTL	Tom Fuller Phyllis Marcus	(202) 622-3880 (202) 622-3840
1481	Mitigation of Effect of Renegotiation of Government Contracts	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
1482	Readjustment for Repayments Made Pursuant to Price Redeterminations	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
1491-1494	Tax on Transfers to Avoid Income Tax	CC:INTL CC:INTL	Bernard Bress Elizabeth Karzon	(202) 622-3850 (202) 622-3860
1501	Privilege to File Consolidated Returns	CC:DOM:CORP:2 CC:DOM:CORP:1 CC:DOM:CORP:4 CC:DOM:FS:CORP CC:DOM:FS:CORP	Edward Cohen Nelson F. Crouch Vicki Hyche William H. Baumer Lorraine E. Gardner	(202) 622-7760 (202) 622-7740 (202) 622-7520 (202) 622-7930 (202) 622-7930
1502	Regulations	CC:DOM:CORP:2 CC:DOM:CORP:1 CC:DOM:CORP:4 CC:DOM:FS:CORP CC:DOM:FS:CORP CC:DOM:FS:CORP CC:DOM:FS:CORP	Edward Cohen Nelson F. Crouch Vicki Hyche Alison Burns Lorraine E. Gardner Gerald B. Fleming Mary Goode	(202) 622-7760 (202) 622-7740 (202) 622-7520 (202) 622-7930 (202) 622-7930 (202) 622-7930 (202) 622-7930
1503	Computation and Payment of Tax	CC:DOM:CORP:2 CC:DOM:CORP:1 CC:DOM:CORP:4 CC:DOM:FS:CORP CC:DOM:FS:CORP	Edward Cohen Nelson F. Crouch Vicki Hyche Gerald B. Fleming Lorraine E. Gardner	(202) 622-7760 (202) 622-7740 (202) 622-7520 (202) 622-7930 (202) 622-7930

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1503(d)	Dual Consolidated Losses	CC:INTL	Sim Seo	(202) 622-3840
		CC:INTL	David Bower	(202) 622-3840
1504	Definitions	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Mary Goode	(202) 622-7930
1504(d)	Subsidiary Formed to Comply With Foreign Law	CC:INTL	Kenneth Allison	(202) 622-3860
1551	Disallowance of the Benefits of the Graduated Corporate Rates and Accumulated Earnings Credit	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1552	Earnings and Profits	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
1561	Limitations on Certain Multiple Tax Benefits in the Case of Certain Controlled Corporations	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1562 (Repealed)	Privilege of Groups to Elect Multiple Surtax Exemptions	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1563	Definitions and Special Rules	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1564 (Repealed)	Transitional Rules in the Case of Certain Controlled Corporations	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
2001-2016	Estate Tax and Credits	CC:DOM:P&SI:4	Lee Dunn	(202) 622-3090
		CC:DOM:P&SI:4	Debroah Ryan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2001	Imposition and Rate of Tax	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
2002	Liability of Payment	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2010	Unified Credit Against Estate Tax	CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
2011	Credit for State Death Taxes	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840

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2011(c)	Period of Limitations	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2012	Credit for Gift Tax	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2013	Credit for Tax on Prior Transfers	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2014	Credit for Foreign Death Taxes	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2015	Credit for Death Taxes on Remainders	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2016	Recovery of Taxes Claimed as Credit	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2031-2046	Gross Estate	CC:DOM:P&SI:4	Richard Grosgebauer	(202) 622-3090
2031	Definition of Gross Estate	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
	Valuation Questions (Financial Real Estate and Intangible Property)	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:AP:AS	Hot Line	(202) 401-4154
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
	Valuation Questions (Art)	CC:AP:AS:4	Karen Carolan	(202) 401-4128
2032	Alternate Valuation	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2032A	Valuation of Certain Farm, etc., Real Property	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2032A(f)	Period of Limitations	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2032A(g)	Lien	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2033	Property in Which the Decedent had an Interest	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2034	Dower or Curtesy Interests	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850

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2035	Adjustments for Gifts Made Within 3 Years of Decedent's Death	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2036	Transfers with Retained Life Estate	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2037	Transfers Taking Effect at Death	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2038	Revocable Transfers	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2039	Annuities	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2040	Joint Interests	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2041	Powers of Appointment	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2042	Proceeds of Life Insurance	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2043	Transfers for Insufficient Consideration	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2044	Certain Property for Which Marital Deduction was Previously Allowed	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2045	Prior Interests	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2046	Disclaimers	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2051-2056	Estate Tax Deductions	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
2051	Definition of Taxable Estate	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2052 (Repealed)	Exemption Under Pre-77 Law	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850

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2053	Expenses, Indebtedness, and Taxes	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2054	Losses	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2055	Transfers for Public, Charitable, and Religious Uses	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2056	Bequests, etc., to Surviving Spouse	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2056A	Qualified Domestic Trust	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2057 (Repealed)	Sales of Employer Securities to ESOP's or Worker-Owned Cooperatives	CC:EBEO:Br5 (T/FS)	John Ricotta	(202) 622-6070
		CC:EBEO:Br7(FS)	Janine Bosley	(202) 622-6090
		CC:EBEO:Br7(FS)	Andrew Stumpff	(202) 622-6090
2101-2106	Nonresident Alien Estates	CC:DOM:P&SI:4	Lee Dunn	(202) 622-3090
2101	Tax Imposed	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:INTL	Leslie Cracraft	(202) 622-3860
		CC:INTL	Joseph Henderson	(202) 622-3850
		CC:INTL	Jeffrey Vinnik	(202) 622-3840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
2102	Credits Against Tax	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2103	Definition of Gross Estate	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2104	Property Within the US	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7550
2105(b)	Property Without The U.S. - Bank Deposits and Certain Other Debt Obligations	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2106	Taxable Estate	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2107	Expatriation to Avoid Tax	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090

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2108	Application of Pre-1977 Estate Tax Provisions	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2201-2210	Miscellaneous Estate Tax Provisions	CC:DOM:P&SI:4	Lee Dunn	(202) 622-3090
2201	Members of the Armed Forces Dying in Combat	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2203	Definition of Executor	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2204	Discharge of Fiduciary from Liability	CC:DOM:P&SI:4	Katherine A. Mellody	(202) 622-7860
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
2205	Reimbursement out of Estate	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2206	Liability of Life Insurance Beneficiaries	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2207	Liability of Recipient of Power of Appointment Property	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2207A	Right of Recovery - Certain Marital Deduction Property	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2207B	Right of Recovery Where Decedent Retained Interest	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2208	Certain Residents of Possessions Considered Citizens of U.S.	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2209	Certain Residents of Possessions Considered Nonresidents not Ciitzens of the U.S.	CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2210 (Repealed)	Liability for Payment in Case of Transfer of Employer Securities to an Employee Stock Ownership Plan or a Worker Owned Cooperative.	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:EBEO:Br5(T/FS)	John Ricotta	(202) 622-6070
		CC:EBEO:Br7(FS)	Jamine Bosley	(202) 622-6090
		CC:EBEO:Br7(FS)	Andrew Stumpff	(202) 622-6090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2501-2519	Gift Tax and Transfers	CC:DOM:P&SI:4	Richard Grosgebauer	(202) 622-3090

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2501	Imposition of Gift Tax	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:INTL	Leslie Cracraft	(202) 622-3860
		CC:INTL	Joseph Henderson	(202) 622-3860
		CC:INTL	Jeffrey Vinnik	(202) 622-3840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2502	Rate of Tax	CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2503	Taxable Gifts	CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
2504	Taxable Gifts for Preceding Calendar Periods	CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2505	Unified Credit Against Gift Tax	CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2511	Transfers in General	CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2512	Valuation of Gifts, Determination of Fair Market Value (Financial, Real Estate and Intangible Property)	CC:AP:AS	Hot Line	(202) 401-4154
		CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
	Determination of Fair Market Value (Art)	CC:AP:AS:4	Karen Carolan	(202) 401-4128
2513	Gift by Husband or Wife to Third Party	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2514	Powers of Appointment	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2515	Treatment of Generation Skipping Transfer Tax	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2515A (Repealed)	Tenancies by the Entirety in Personal Property	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2516	Certain Property Settlements	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2517(Repealed)	Certain Annuities Under Qualified Plans	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:EBEO:Br7(FS)	Amy Speejens	(202) 622-6090
		CC:EBEO:Br7(FS)	Calder Robertson	(202) 622-6090
		CC:EBEO:Br7(FS)	Don Parkinson	(202) 622-6090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2518	Disclaimers	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850

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2519	Disposition of Certain Life Estates	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2522-2524	Gift Tax Deductions	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
2522	Charitable and Similar Gifts	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2523	Gifts to Spouse	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2524	Extent of Deductions	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2601-2663	Tax on Certain Generation-Skipping Transfers	CC:DOM:P&SI:4	Richard Grosgebauer	(202) 622-3090
		CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
2601	Tax Imposed	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2602	Amount of Tax	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2603	Liability for Tax	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2604	Credit for Certain State Taxes	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2611	Generation-Skipping Transfer Defined	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2612	Taxable Termination ; Taxable Distribution ; Direct Skip	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2613	Skip Person and Non-Skip Person Defined	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2621	Taxable Amount in Case of Taxable Distribution	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2622	Taxable Amount in Case of Taxable Termination	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840

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2623	Taxable Amount in Case of Direct Skip	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2624	Valuation	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2631	GST Exemption	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2632	Special Rules for Allocation of GST Exemption	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2641	Applicable Rate	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2643	Inclusion Ratio	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2651	Generation Assignment	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2652	Other Definitions	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2653	Taxation of Multiple Skips	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2654	Special Rules	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2661	Administration	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2662	Return Requirements	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2663	Regulations	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
2701-2704	Special Valuation Rules	CC:DOM:P&SI	Richard Grosgebauer	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
2701	Transfers of Interests in Corporations or Partnerships	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090

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2702	Transfers of Interests in Trusts	CC:DOM:P&SI:4 CC:DOM:P&SI:4	Dale Carlton Susan Hurwitz	(202) 622-3090 (202) 622-3090
2703	Rights and Restrictions Disregarded	CC:DOM:P&SI:4 CC:DOM:P&SI:4	Dale Carlton Susan Hurwitz	(202) 622-3090 (202) 622-3090
2704	Lapsing Rights and Restrictions	CC:DOM:P&SI:4 CC:DOM:P&SI:4	Dale Carlton Susan Hurwitz	(202) 622-3090 (202) 622-3090
3101-3127	Federal Insurance Contributions Act	CC:EBEO:Br3 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Philip Corn Jean Casey Al Kelley	(202) 622-6050 (202) 622-6090 (202) 622-6040
3201-3233	Railroad Retirement Tax Act	CC:EBEO:Br3 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Philip Corn Jean Casey Jean Whalen	(202) 622-6050 (202) 622-6090 (202) 622-6040
3301-3311	Federal Unemployment Tax Act	CC:EBEO:Br3 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS) CC:EL:GL	Philip Corn Jean Casey Al Kelley See Contact List on Page 158	(202) 622-6050 (202) 622-6090 (202) 622-6040
3305	Applicability of State Law	CC:EL:GL	See Contact List on Page 158	
3321-3323	Railroad Unemployment Repayment	CC:EBEO:Br3 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Philip Corn Will McLeod Jean Casey	(202) 622-6050 (202) 622-6090 (202) 622-6040
3401-3404	Collection of Income Tax at Source on Wages	CC:EBEO:Br3 CC:EBEO:Br2(T/FS)	Ron Moore Jean Casey	(202) 622-6050 (202) 622-6090
3402(q)	Extension of Withholding to Certain Gambling Winnings	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	John McGreevy Carol Nachman Warren Joseph	(202) 622-4910 (202) 622-7900 (202) 622-7900
3405	Special Withholding Rules For Pensions, Annuities and Certain Other Deferred Income	CC:EBEO:Br1 CC:EBEO:Br2(T/FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS)	Marjorie Hoffman Marie Cashman Brant Goldwyn Amy Speetjens	(202) 622-6030 (202) 622-6040 (202) 622-6090 (202) 622-6090
3406	Backup Withholding	CC:DOM:IT&A:1 CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Renay France Donna Welch Carol Nachman Michael A. Nixon	(202) 622-4910 (202) 622-4910 (202) 622-7900 (202) 622-7920
3501-3507	General Provisions Relating to Employment Taxes (Except 3503 and 3505)	CC:EBEO:Br3 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Philip Corn Al Kelley Jean Casey	(202) 622-6050 (202) 622-6040 (202) 622-6040
3503	Erroneous Payments	CC:EL:GL	See Contact List on Page 158	
3505	Liability of Third Parties Paying or Providing for Wages	CC:EL:GL	See Contact List on Page 158	
3507	Advance Payment of Earned Income Tax Credit	CC:EBEO:Br4(T/FS)	Karen Loverud	(202) 622-6060
3508	Treatment of Real Estate Agents and Direct Sellers	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Jean Casey Al Kelley	(202) 622-6040 (202) 622-6040
3509	Determination of Employer's Liability for Certain Employment Taxes	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS) CC:EBEO:Br3	Will McLeod Al Kelley Philip Corn	(202) 622-6040 (202) 622-6040 (202) 622-6050
3510 (Repealed)	Credit for Increased Social Security Employee Taxes and Railroad Retirement Tier 1 Employee Taxes Imposed During 1984	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Will McLeod Al Kelley	(202) 622-6040 (202) 622-6040 (202) 622-6050
4001	Passenger Vehicles	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130

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4002	Boats	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4003	Aircraft	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4004	Rules Applicable to Subpart A	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4006	Jewelry	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4007	Furs	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4011	Definitions and Special Rules	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4012	Termination	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4041	Special Fuels	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
4042	Tax on Fuel Used in Commercial Transportation on Inland Waterways	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
4051-4053	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4061 (Repealed)	Excise Tax on Trucks, etc.			
4064	Gas Guzzler[s] Tax	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Tyrone Montague	(202) 622-3130 (202) 622-3130
4071-4073	Tires	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Bernie Weberman Ned Madden	(202) 622-3130 (202) 622-3130
4081-4102	Fuels	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
4082	Definitions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
4083	Exemption of Sale to Producers	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
4091	Imposition of Tax (Diesel and Aviation Fuel)	CC:DOM:P&SI:8CC:DO M:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
4091 (New)	Imposition of Tax (Diesel and Aviation Fuel)	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
4092	Definitions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
4093	Exemptions - Special Rules	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
4101	Petrolem Products Registration	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
4102	Inspection of Records by Local Officers	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
4103	Certain Additional Persons Liable for Tax Where Willful Failure To Pay	CC:DOM:P&SI:8	Ruth Hoffman	(202) 622-3130
4121	Coal	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130

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4131-4132	Certain Vaccines	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4161-4162	Sporting Goods	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4181	Imposition of Tax (Firearms)			
4182	Exceptions	CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
4216-4225	Special Rules Applicable to Manufacturers Tax	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4217	Leases	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4218	Use by Manufacturer or Importer Considered Sale	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4219	Tax on Sales by Other than Manufacturer or Importer	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4221	Certain Tax Free Sales	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4222	Registration	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4223	Special Rules for Further Manufacture	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4225	Exemption of Ariticles Produced or Manufactured by Indians	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4251-4254	Communications	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Bernie Weberman	(202) 622-3130 (202) 622-3130
4252	Definitions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Bernie Weberman	(202) 622-3130 (202) 622-3130
4253	Exemptions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Bernie Weberman	(202) 622-3130 (202) 622-3130
4254	Computation of Tax	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Bernie Weberman	(202) 622-3130 (202) 622-3130
4261-4283	Transportation by Air	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Tyrone Montaque Frank Boland	(202) 622-3130 (202) 622-3130
4261	Imposition of Tax (Transportation of Persons by Air)	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Tyrone Montaque Frank Boland	(202) 622-3130 (202) 622-3130
4262	Definition of Taxable Transport	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Tyrone Montaque Frank Boland	(202) 622-3130 (202) 622-3130
4263	Special Rules	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Tyrone Montaque Frank Boland	(202) 622-3130 (202) 622-3130
4271	Imposition of Tax (Transportation of Property by Air)	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Tyrone Montaque Frank Boland	(202) 622-3130 (202) 622-3130
4272	Definition of Taxable Transporation, etc.	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Tyrone Montaque Frank Boland	(202) 622-3130 (202) 622-3130
4281	Small Air Craft on Nonestablished Lines	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Tyrone Montaque Frank Boland	(202) 622-3130 (202) 622-3130
4282	Transportation by Air for Other Members of Affiliated Group	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Tyrone Montaque Frank Boland	(202) 622-3130 (202) 622-3130

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4291-4293	Special Provisions Applicable to Services and Facilities	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4292	Exemption for United States and Possession	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4371-4374	Policies Issued by Foreign Insurers	CC:INTL CC:INTL	John Dean Ed Williams	(202) 622-3810 (202) 874-1490
4371	Imposition of Tax	CC:INTL:Br.1	George H. Sellinger	(202) 874-1490
4372	Definitions	CC:INTL:Br.1	George H. Sellinger	(202) 874-1490
4373	Exemptions	CC:INTL:Br.1	George H. Sellinger	(202) 874-1490
4374	Liability for Tax	CC:INTL:Br.1	George H. Sellinger	(202) 874-1490
4401-4424	Taxes on Wagering	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4402	Exemptions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4403	Record Requirements	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4404	Territorial Extent	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4411	Imposition of Tax (Occupational)	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4412	Registration	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4413	Certain Provisions Made Applicable Definitions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4421	Inspections of Books	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4423	Definitions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4424	Disclosure of Wagering Tax Information	CC:DOM:P&SI:8 CC:DOM:P&SI:8 CC:EL:D	Ted Margopulos Ned Madden (See page 8 for list of managers)	(202) 622-3130 (202) 622-3130
4461	Harbor Maintenance Tax	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4462	Definitions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4471-4472	Transportation by Water	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4481-4484	Tax on Highway Motor Vehicle Use	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4482	Definitions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4483	Exemptions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4491 (Repealed)	Imposition of Civil Aircraft Use Tax	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James C. Gibbons William D. Hussey	(202) 622-7840 (202) 622-7850
4495	Imposition of Civil Aircraft Use Tax	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James C. Gibbons William D. Hussey	(202) 622-7840 (202) 622-7850

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4496	Definitions	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James C. Gibbons William D. Hussey	(202) 622-7840 (202) 622-7850
4497	Imputed Value	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James C. Gibbons William D. Hussey	(202) 622-7840 (202) 622-7850
4498	Termination	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James C. Gibbons William D. Hussey	(202) 622-7840 (202) 622-7850
4611-4672	Environmental Taxes	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ruth Hoffman Frank Boland	(202) 622-3130 (202) 622-3130
4612	Definitions and Special Rules	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ruth Hoffman Frank Boland	(202) 622-3130 (202) 622-3130
4661	Imposition of Tax (Certain Chemicals)	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ruth Hoffman Frank Boland	(202) 622-3130 (202) 622-3130
4662	Definitions and Special Rules	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ruth Hoffman Frank Boland	(202) 622-3130 (202) 622-3130
4671	Imposition of Tax (Certain Imported Substances)	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ruth Hoffman Frank Boland	(202) 622-3130 (202) 622-3130
4672	Definitions and Special Rules	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ruth Hoffman Frank Boland	(202) 622-3130 (202) 622-3130
4681-4682	Ozone-Depleting Chemicals	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Tyrone Montague Ruth Hoffman	(202) 622-3130 (202) 622-3130
4701	Tax on Issuer of Registration--Required Obligation not in Registered Form	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Bill Coppersmith Bernita Thigpen Alice Bennett Roger E. Wade Elizabeth Handler	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7850 (202) 622-7870
4901-4907	Occupational Taxes--General Provisions	CC:DOM:P&SI:8 CC:DOM:P&SI:8 CC:DOM:FS:P&SI	Ted Margopulos Ned Madden William D. Hussey	(202) 622-3130 (202) 622-3130 (202) 622-7850

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4911-4948

Public Charities and Private Foundations - General Information or questions regarding rulings -- see persons listed below.

Regulations: For questions regarding recently published regulations, please contact the attorney listed in the preamble to the regulations. If you are unable to determine the appropriate attorney, please call (202) 622-6000 for further information.

Litigation: For questions regarding Litigation, please contact any attorney in CC:EBEO:Br8(FS) at (202) 622-4290

4911	Tax on Excess Expenditures to Influence Legislation	CP:E:EO:P:1	John Reilly	(202) 622-7352
4912	Tax on Lobbying Expendiitures That Result in IRC 501 (c)(3) disqualification	CP:E:EO:P:1	John Reilly	(202) 622-7352
4940	Excise Tax Based on Investment Income	CP:E:EO:R	William Brockner	(202) 622-8531
4941	Taxes on Self-Dealing	CP:E:EO:R	William Brockner	(202) 622-8531
4942	Taxes on Failure to Distribute Income	CP:E:EO:T:1 CP:E:EO:R	Stephen Jankowitz Charles Barnett	(202) 622-7684 (202) 622-8152
4942(j)(3)	Operating Foundation	CP:E:EO:T:1 CP:E:EO:R	Stephen Jankowitz Robert Fontenrose	(202) 622-7684 (202) 622-7862
4943	Taxes on Excess Business Holdings	CP:E:EO:R CP:E:EO:R	William Brockner Robert Fontenrose	(202) 622-7563 (202) 622-7862

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4944	Taxes on Investment Which Jeopardize Charitable Purpose	CP:E:EO:T:5	Richard Downs	(202) 622-7563
4945	Taxes on Taxable Expenditures	CP:E:EO:T:1 CP:E:EO:T:5 CP:E:EO:R	Marvin Friedlander Richard Downs William Brockner	(202) 622-8715 (202) 622-7563 (202) 622-8531
4946	Definition and Special Rules	CP:E:EO:R CP:E:EO:R	William Brockner Robert Fontenrose	(202) 622-8531 (202) 622-7862
4947	Application of Taxes to Certain Nonexempt Trusts	CP:E:EO:T:5 CP:E:EO:T:3	Joseph Chasin Robert Harper	(202) 622-7704 (202) 622-7306
4948	Application of Taxes and Denial of Exemption With Respect to Certain Foreign Organizations	CP:E:EO:T:5	Richard Downs	(202) 622-7563
4951-4953	Black Lung Benefit Trusts	CP:E:EO:R CC:EBEO:Br7(FS)	David Jones Michael Roach	(202) 622-8095 (202) 622-6090
4955	Lobbying and Political Provisions Relating to Exempt Organizations	CP:E:EO:P:1 CP:E:EO:P:1 CC:EBEO:Br8(FS) CC:EBEO:Br8(FS)	John Reilly Thomas Miller Charles Burnett Ronald Weinstock	(202) 622-7352 (202) 622-7867 (202) 622-4290 (202) 622-4290
4961-4963	Abatement of 1st and 2nd Tier Taxes	CP:E:EO:T:5 CP:E:EO:P:1 CC:EBEO:Br8(FS) CC:EBEO:Br8(FS)	Joseph Chasin Thomas Miller Ronald Weinstock V. Moore	(202) 622-7704 (202) 622-7867 (202) 622-4290 (202) 622-4290
4971-4976	Excise Taxes--Qualified Pension, etc. Plans	CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS)	Calder Robertson Don Parkinson Amy Speetjens Brant Goldwyn	(202) 622-6090 (202) 622-6090 (202) 622-6090 (202) 622-6090
4977	Tax on Certain Fringe Benefits Provided by an Employer	CC:EBEO:Br2(T/FS)	Jerry Holmes	(202) 622-6040
4978	Tax on Certain Dispositions by Employee Stock Ownership Plans and Certain Cooperatives	CC:EBEO:Br5(T/FS) CC:EBEO:Br7(FS)	John Ricotta Don Parkinson	(202) 622-6070 (202) 622-6090
4978A	Tax on Certain Dispositions of Employer Securities to Which Section 2057 Applied	CC:EBEO:Br5(T/FS) CC:EBEO:Br7(FS)	John Ricotta Don Parkinson	(202) 622-6070 (202) 622-6090
4979	Tax on Certain Excess Contributions	E:EP	Staff Contact	(202) 622-6074
4979A	Tax on Certain Prohibited Allocations of Qualified Securities	E:EP	Staff Contact	(202) 622-6074
4980	Tax on Reversion of Qualified Plan Assets to Employer	E:EP CC:EBEO:Br5(T/FS) CC:EBEO:Br7(FS)	Staff Contact Vernon Carter Amy Speetjens	(202) 622-6074 (202) 622-6070 (202) 622-6090
4980A	Tax on Excess Distributions from Qualified Retirement Plans	E:EP CC:EBEO:Br7(FS) CC:EBEO:Br1	Staff Contact Amy Speetjens Majorie Hoffman	(202) 622-6074 (202) 622-6090 (202) 622-6030
4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans	CC:EBEO:Br4(T/FS)	Russell Weinheimer	(202) 622-6060
4981	Excise Tax on Undistributed Income of Real Estate Trust	CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FS:FI&P	Alice Bennett Bernita Thigpen Bill Coppersmith Santina M. Jannotta	(202) 622-3950 (202) 622-3920 (202) 622-3930 (202) 622-7870
4982	Excise Tax on Undistributed Income of Regulated Investment Companies	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Bernita Thigpen Bill Coppersmith Alice Bennett Santina M. Jannotta	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870

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4986 (Repealed)	Imposition of Tax (Windfall Profit Tax on Domestic Crude Oil)	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4987 (Repealed)	Amount of Tax	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4988 (Repealed)	Windfall Profits - Removal Price	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4988(b)(3)	Dertermination of Taxable Income from Property	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4988(b)(4)	Special Rules for Applying Paragraph 3c to Certain Transfers of Proven Oil or Gas Properties	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4988(b)(5)	Special Rule Where There is a Production Payment	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4988(c)	Removal Price	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4989 (Repealed)	Adjusted Base Price	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4990 (Repealed)	Phaseout of Tax	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4991 (Repealed)	Taxable Crude Oil	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4992 (Repealed)	Independent Producer Oil	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4993 (Repealed)	Incremental Tertiary Oil	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4994 (Repealed)	Definitions and Special Rules Relating to Exemptions	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4995 (Repealed)	Withholding - Depositary Requirements	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4996 (Repealed)	Other Definitions and Special Rules	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4997 (Repealed)	Records and Information - Regulations	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
4999	Golden Parachute Payments	CC:EBEO:Br4(T/FS)	Robert Misner	(202) 622-6060
5000	Certain Large Group Health Plans	CC:EBEO:Br4(T/FS)	Russell Weinheimer	(202) 622-6060
5881	Greenmail	CC:DOM:IT&A:3 CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:CORP:2 CC:DOM:FS:CORP	Karin Gross Vicki Hyche Daivd P. Madden Edward Cohen Grid R. Glyer	(202) 622-4930 (202) 622-7520 (202) 622-7540 (202) 622-7760 (202) 622-7930
6001	Notice or Regulations Requiring Records, Statements and Special Returns	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf M. Planert Willie E. Armstrong, Jr. Michael Nixon	(202) 622-4940 (202) 622-7920 (202) 622-7920
6011	General Requirement of Return	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Stuart Spielman Jordan Musen George Johnson Cindy McGreevy	(202) 622-7950 (202) 622-7950 (202) 622-7940 (202) 622-7940
6011(e)	Magnetic Media	CC:DOM:IT&A:4	Margaret Owens	(202) 622-4940

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6011(e)	Electronic Filing of Returns	CC:DOM:IT&A:4	Celia Gabrysh	(202) 622-4940
		CC:DOM:FS:PROC	Nancy Galib	(202) 622-7950
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
6012	Persons Required to Make Returns	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:PROC	George Johnson	(202) 622-7940
		CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
6013	Joint Returns of Income Tax by Husband and Wife	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	Grace K. Matuszeski	(202) 622-7920
6014-6020	Information and Returns	CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7950
		CC:DOM:FS:PROC	George Johnson	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
6017	Self-Employment Tax Returns	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6018	Estate Tax Returns	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6019	Gift Tax Returns	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6020	Returns Prepared for or Executed by Secretary	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6031	Return of Partnership Income	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
6032	Returns of Banks with Respect to Common Trust Funds	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
6033	Returns by Exempt Organizations	CP:E:EO:R	Amy Henchey	(202) 622-7732
		CP:E:EO:R	Robert Gardiner	(202) 622-8395
		CP:E:EO:P:1	David Flavin	(202) 622-7922
		CC:EBEO:Br8(FS)	V. Moore	(202) 622-4290
		CC:EBEO:Br8(FS)	Joan Domike	(202) 622-4290
6034	Returns by Trusts Described in Section 4947 (a)(2) or Claiming Charitable Deductions under Section 642 (c)	CP:E:EO:P:1	Robert Harper	(202) 622-7306
		CC:EBEO:Br8(FS)	V. Moore	(202) 622-4290
		CC:EBEO:Br8(FS)	Joan Domike	(202) 622-4290
6036	Notice of Qualification as Executor or Receiver	CC:EL:GL	See Contact List on Page 158	
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7950
		CC:DOM:FS:PROC	Jordan Musen	(202) 622-7950
6037	Procedure and Administration	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
	Return of S Corporation	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3080
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7860
6038	Information with Respect to Certain Foreign Corporations	CC:INTL	Edward Williams	(202) 874-1490
6038A	Information with Respect to Certain Foreign Owned Corporations	CC:INTL	Carol Tello	(202) 622-3830
6038B	Notice of Certain Transfers to Foreign Persons	CC:INTL	Bernard Bress	(202) 622-3850
		CC:INTL	Charles Saverude	(202) 622-3870
		CC:INTL	Elizabeth Karzon	(202) 622-3860

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6038C	Information With Respect to Foreign Corporations Engaged in U.S. Business	CC:INTL CC:INTL	Carol Tello Tom Ralph	(202) 622-3830 (202) 622-3880
6039-6039C	Information Required in Connection with Options	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	John McGreevy Willie E. Armstrong, Jr. John C. Donovan	(202) 622-4910 (202) 622-7920 (202) 622-7920
6039D	Returns and Records With Respect to Certain Fringe Benefits	E:EP CC:EBEO:Br7(FS) CC:EBEO:Br7(FS)	Staff Contact Calder Robertson Amy Speetjens	(202) 622-6074 (202) 622-6090 (202) 622-6090
6039E	Information Concerning Resident Status	CC:INTL	Ricardo Cadenas	(202) 874-1490
6040B,F,G	Returns Relating to Unemployment Compensation, Special Security Benefits, and Railroad Retirement Benefits	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Jean Casey Will McLeod	(202) 622-6040 (202) 622-6040
6041-6042	Information at Source	CC:DOM:IT&A:1 CC:DOM:IT&A:1 CC:INTL CC:DOM:FS:IT&A CC:DOM:FS:IT&A	John McGreevy David Auclair Terri Hughes Willie E. Armstrong, Jr. Carol Nachman	(202) 622-4910 (202) 622-4910 (202) 622-3870 (202) 622-7920 (202) 622-7900
6043-6044	Information Returns	CC:DOM:IT&A:1 CC:INTL CC:DOM:FS:IT&A CC:DOM:FS:IT&A	John McGreevy Kathryn O'Brien Carol Nachman Willie E. Armstrong, Jr.	(202) 622-4910 (202) 622-3860 (202) 622-7900 (202) 622-7920
6045	Returns of Brokers	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Renay France Carol Nachman Willie Armstrong	(202) 622-4910 (202) 622-7900 (202) 622-7920
6045(d)	Substitute Payments	CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FS:FI&P	Alice Bennett Bernita Thigpen Bill Coppersmith Roger E. Wade	(202) 622-3950 (202) 622-3920 (202) 622-3930 (202) 622-7970
6047	Information Relating to Certain Trusts and Annuity Plans	E:EP	Staff Contact	(202) 622-6074
6048	Returns as to Certain Foreign Trusts	CC:INTL CC:INTL CC:INTL	Leslie Cracraft Joseph Henderson Jeffrey Vinnik	(202) 622-3860 (202) 622-3850 (202) 622-3860
6049	Returns Reqarding Payments of Interest	CC:DOM:IT&A:1 CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Renay France John McGreevy Carol Nachman Willie Armstrong, Jr.	(202) 622-4910 (202) 622-4910 (202) 622-7900 (202) 622-7920
	RIC's, REIT's, REMIC's and OID	CC:DOM:FI&P:3 CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alice Bennett Bill Coppersmith Bernita Thigpen Santina M. Jannotta Elizabeth Handler	(202) 622-3950 (202) 622-3930 (202) 622-3920 (202) 622-7870 (202) 622-7870
6050A-6050B	Procedure and Administration	CC:EBEO:Br2(T/FS)	Will McLeod	(202) 622-6040
6050C (Repealed)	Information Regarding Windfall Profits Tax	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Noah Baer Pat Putzi	(202) 622-7860 (202) 622-7850
6050D	Returns Relating to Energy Grants and Financing	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Michael Gompertz Carol Nachman Willie E. Armstrong, Jr.	(202) 622-4910 (202) 622-7900 (202) 622-7920
6050E	State and Local Income Tax Refunds	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Michael Gompertz Carol Nachman Willie E. Armstrong, Jr.	(202) 622-4910 (202) 622-7900 (202) 622-7920
6050F	Returns Relating to Social Security Benefits	CC:EBEO:Br3 CC:EBEO:Br2(T/FS)	Philip Corn Jerry Holmes	(202) 622-6050 (202) 622-6040

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6050G	Returns Relating to Certain Railroad Retirement Benefits	CC:EBEO:Br3 CC:EBEO:Br2(T/FS)	Philip Corn Jerry Holmes	(202) 622-6050 (202) 622-6040
6050H	Returns Relating to Mortgage Interest Points	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:IT&A	Renay France Thomas D. Moffitt Willie E. Armstrong, Jr. James Atkinson	(202) 622-4910 (202) 622-7900 (202) 622-7920 (202) 622-4950
6050I	Cash Received in Trade or Business	CC:DOM:IT&A:1 CC:DOM:FS:IT&A	Michael Gompertz Tom Oswald	(202) 622-4910 (202) 622-7920
6050J	Foreclosure & Abandonments of Securities	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Michael Gompertz Carol Nachman Willie E. Armstrong, Jr.	(202) 622-4910 (202) 622-7900 (202) 622-7920
6050K	Returns Relating to Exchanges of Certain Partnership Interest	CC:DOM:P&SI:1 CC:DOM:P&SI:2 CC:DOM:P&SI:3 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Claire E. Toth Arthur Ernst William O'Shea Scott Hargis Deborah Clark	(202) 622-3050 (202) 622-3060 (202) 622-3070 (202) 622-7860 (202) 622-7830
6050L	Information Returns Regarding Disposition of Donated Property	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Michael Gompertz Carol Nachman Willie E. Armstrong, Jr. Thomas C. Oswald	(202) 622-4910 (202) 622-7900 (202) 622-7920 (202) 622-7920
6050M	Contracts from Federal Agencies	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
6050N	Returns Relating to Royalty Payments	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
6050P	Cancellation of Indebtedness	CC:DOM:IT&A:3 CC:DOM:FS:IT&A	Sharon Hall Warren Joseph	(202) 622-4930 (202) 622-7900
6051	Receipts for Employees	CC:DOM:IT&A:1 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS) CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	John McGreevy Jean Casey Al Kelley Warren Joseph Grace Matuszeski Willie E. Armstrong, Jr.	(202) 622-4910 (202) 622-6040 (202) 622-6040 (202) 622-7900 (202) 622-7920 (202) 622-7920
6051(f)	Statements Required in Case of Sick Pay Paid by Third Parties	CC:EBEO:Br3 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Philip Corn Jean Casey Al Kelley	(202) 622-6050 (202) 622-6040 (202) 622-6040
6052	Returns Regarding Payment of Wages in the Form of Group-Life Insurance	CC:EBEO:Br3 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Philip Corn Will McLeod Al Kelley	(202) 622-6050 (202) 622-6040 (202) 622-6040
6053	Reporting of Tips	CC:DOM:IT&A:1 CC:EBEO:Br4(T/FS) CC:DOM:FS:IT&A CC:DOM:FS:IT&A	John Mcgreevy Karin Loverud Willie E. Armstrong, Jr. Grace Matuszeski	(202) 622-4910 (202) 622-6060 (202) 622-7920 (202) 622-7920
6057	Annual Registration, Etc. (Pension Plans)	E:EP CC:EBEO:Br7(FS)	Staff Contact Calder Robertson	(202) 622-6074 (202) 622-6090
6058	Information Required in Connection with Certain Plans of Deferred Compensation	E:EP	Staff Contact	(202) 622-6074
6059	Periodic Report of Actuary	E:EP	Staff Contact	(202) 622-6074
6060	Information Returns of Income Tax Return Preparers	CC:DOM:IT&A:1 CC:DOM:FS:IT&A	Nancy Rose Tom Oswald	(202) 622-4910 (202) 622-7920
6061-6065	Signing Returns	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Rudolf Planert George Johnson Cindy McGreevy Jordan Musen	(202) 622-4940 (202) 622-7940 (202) 622-7940 (202) 622-7950

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6071-6076	Time for Filing Returns	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6081	Extension of Time for Filing Returns	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6091	Place for Filing Returns	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6096	Designation of Payment to Presidential Election Campaign Fund	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6101-6102	Procedure and Administration	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert Warren Joseph	(202) 622-4940 (202) 622-7900
6103	Confidentiality and Disclosure of Return and Return Information	CC:EL:D	(See page 8 for list of managers.)	
6104	Publicity of Information Required From Certain Exempt Organizations and Certain Trusts	CP:E:EO:P:1 CC:EL:D CC:EBEO:Br8(FS) CC:EBEO:Br8(FS)	David Flavin (See page 8 for list of managers) V. Moore Joan Domike	(202) 622-7922 (202) 622-4290 (202) 622-4290
6107	Income Tax Return Preparer must furnish copy of return to taxpayer and must return a copy or list	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert Tom Oswald	(202) 622-4940 (202) 622-7920
6109	Identifying Numbers	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6110	Public Inspection of Written Determinations	CC:DOM:CORP:T CC:EL:D	Wayne Thomas (See page 8 for list of managers)	(202) 622-7560
6111	Registration of Tax Shelters	CC:DOM:P&SI:1 CC:DOM:P&SI:3 CC:DOM:P&SI:2 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Claire E. Toth William O'Shea Arthur Ernst William A. Heard Guy Bracuti	(202) 622-3050 (202) 622-3080 (202) 622-3060 (202) 622-7830 (202) 622-7860
6112	Organizers and Sellers of Potential Abusive Tax Shelters Must Keep List of Investors	CC:DOM:P&SI:3 CC:DOM:P&SI:2 CC:DOM:P&SI:1 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William O'Shea Arthur Ernst Claire E. Toth William A. Heard Guy Bracuti	(202) 622-3080 (202) 622-3060 (202) 622-3050 (202) 622-7830 (202) 622-7860
6113	Disclosure of Nondeductibility of Contributions	CC:EBEO:Br5(T/FS) CC:EBEO:Br8(FS)	Paul Accettura Joan Domike	(202) 622-6070 (202) 622-4290
6114	Treaty-based Return Positions	CC:INTL	David Bergkuist	(202) 622-3860
6115	Disclosure Related to Quid Pro Quo Contributions	CC:EO CC:EBEO:Br5(T/FS) CC:EBEO:Br8(FS)	 Betty Clary Joan Domike	 (202) 622-6070 (202) 622-4290
6151	Time and Place for Paying Tax Shown on Return	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6154 (Repealed)	Installment Payments of Estimated Tax by Corporations	CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
6155	Payment on Notice and Demand	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
6156	Installment Payments for Highway Motor Vehicles	CC:DOM:P&SI:8 CC:DOM:P&SI:8 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Ted Margopulos Ned Madden James C. Gibbons William D. Hussey	(202) 622-3130 (202) 622-3130 (202) 622-7840 (202) 622-7850
6157	Payment of Federal Unemployment Tax	CC:EBEO:Br2(T/FS) CC:EBEO:Br3 CC:EBEO:Br2(T/FS)	Al Kelley Philip Corn Jean Casey	(202) 622-6040 (202) 622-6050 (202) 622-6040
6159	Installment Payment of Tax Liability	CC:EL:GL	See Contact List on Page 158	

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6161-6167	Extension of Time for Payment of Tax	CC:DOM:IT&A:1	Debra Carlisle	(202) 622-4910
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	George Johnson	(202) 622-7940
		CC:DOM:FS:PROC	Jordan S. Musen	(202) 622-7950
6201	Assessment Authority	CC:EL:GL	see Contact List on Page 158	
6202	Mode or time of Assessment	CC:EL:GL	See Contact List on Page 158	
6203	Method of Assessment	CC:EL:GL	See Contact List on Page 158	
6204	Supplemental Assessment	CC:EL:GL	See Contact List on Page 158	
6205	Special Rule Applicable to Certain Employment Taxes	CC:EBEO:Br3	Philip Corn	(202) 622-6050
		CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040
6206-6215	Procedure and Administration	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
6206	Special Rules Applicable to Excessive Claims Under Sections 6420,6421,and 6427	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
6211	Definition of a Deficiency	CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
6212	Notice of a Deficiency	CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Jordan Musen	(202) 622-7950
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7950
	Last Known Address	CC:DOM:IT&A:4	Margaret Owens	(202) 622-4940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Jordan Musen	(202) 622-7950
6213	Restrictions Applicable to Deficiencies - Petition to Tax Court	CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7950
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
6213(a)	Tax Jurisdiction to Restrain Premature Assessments	CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
6214	Determinations by Tax Court	CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Nancy Galib	(202) 622-7950
6215	Assessment of Deficiency Found by Tax Court	CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
6221-6231	Assessment-Partnership Items	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Gary Bracuti	(202) 622-7860
6232	Extension of Subchapter to Windfall Profit Tax	CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
		CC:DOM:FS:P&SI	Pat Putzi	(202) 622-7850

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6233	Extension to Entities Filing Partnership Returns, etc	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3080
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
6241-6245	Tax Treatment of Subchapter S Items	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3080
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7860
		CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860
6301-6344	Chapter 64 - Collection	CC:INTL	Lilo Hester	(202) 874-1490
		CC:INTL	Robert Misey	(202) 874-1490
		CC:INTL	George Sellinger	(202) 874-1490
6301	Collection Authority	CC:EL:GL	See Contact List on Page 158	
6302	Mode or Time of Collection	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6303	Notice and Demand for Tax	CC:EL:GL	See Contact List on Page 158	
6305	Collection of Certain Liability	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6311	Payment by Check or Money Order	CC:EL:GL	See Contact List on Page 158	
6313	Fractional parts of a Cent	CC:EL:GL	See Contact List on Page 158	
6314	Receipt for Taxes	CC:EL:GL	See Contact List on Page 158	
6315	Payments of Estimated Income Tax	CC:EL:GL	See Contact List on Page 158	
6316	Payment by Foreign Currency	CC:EL:GL	See Contact List on Page 158	
6317	Payment of Federal Unemployment Tax for Calendar Quarter	CC:EL:GL	See Contact List on Page 158	
		CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040
6321	Lien for Taxes	CC:EL:GL	See Contact List on Page 158	
6322	Period for Lien	CC:EL:GL	See Contact List on Page 158	
6323	Validity and Priority Against Certain Persons	CC:EL:GL	See Contact List on Page 158	
6324	Special Liens for Estate and Gift Taxes	CC:EL:GL	See Contact List on Page 158	
6324A	Special Liens for Estate Tax Deferred Under Section 6166	CC:EL:GL	See Contact List on Page 158	
6324B	Special Lien for Additional Estate Tax Attributable to Farm, Etc. Valuation	CC:EL:GL	See Contact List on Page 158	
6325	Release of Lien or Discharge of Property	CC:EL:GL	See Contact List on Page 158	
6326	Administrative Appeal of Liens	CC:EL:GL	See Contact List on Page 158	
6331	Levy and Distraint	CC:EL:GL	See Contact List on Page 158	
6332	Surrender of Property Subject to Levy	CC:EL:GL	See Contact List on Page 158	
6333	Production of Books	CC:EL:GL	See Contact List on Page 158	
6334	Property Exempt from Levy	CC:EL:GL	See Contact List on Page 158	

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6335	Sale of Seized Property	CC:EL:GL	See Contact List on Page 158	
6336	Sale of Perishable Goods	CC:EL:GL	See Contact List on Page 158	
6337	Redemption of Property	CC:EL:GL	See Contact List on Page 158	
6338	Certificate of Sale, Deed of Real Property	CC:EL:GL	See Contact List on Page 158	
6339	Legal effect of Certificate of Sale of Personal Property and Deed to Real Property	CC:EL:GL	See Contact List on Page 158	
6340	Records of Sale	CC:EL:GL	See Contact List on Page 158	
6341	Expense of Levy and Sale	CC:EL:GL	See Contact List on Page 158	
6342	Application of Proceeds of Levy	CC:EL:GL	See Contact List on Page 158	
6343	Authority to Release Levy and Return Property	CC:EL:GL	See Contact List on Page 158	
6344	Cross References	CC:EL:GL	See Contact List on Page 158	
6401	Amounts Treated as Overpayments	CC:DOM:IT&A:1	Renay France	(202) 622-4910
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
		CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
6402	Authority to Make Credits or Refunds	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
		CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
6402(a)&(b)	Past Due Support/Debts Owed	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
6402(i)	Refunds to Certain Fiduciaries of Insolvent Members of Affiliated Groups	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
6403	Overpayment of Installment	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
6404	Abatements	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Nancy Galib	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
6404(e)(1)	Abatement of Interest	CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7950
		CC:DOM:FS:PROC	Arlene Blume	(202) 622-7940
6405	Reports of Refunds and Credits	CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
6405-6408	Procedure and Administration	CC:DOM:IT&A:1	Donna Welch	(202) 622-4910
6406	Prohibition of Administrative Review of Decisions	CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
6407	Date of Allowance of Refund or Credit	CC:DOM:FS:PROC	Arlene A. Blume	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
6408	State Cheat Laws Not to Apply	CC:EL:GL	See Contact List on Page 158	
6411	Tentative Carryback and Refund Adjustments	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:PROC	Joseph Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950

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6411(c)	Consolidated Returns	CC:DOM:CORP:2 CC:DOM:FS:CORP	Edward Cohen Grid R. Glyer	(202) 622-7760 (202) 622-7930
6412	Floor Stock Refunds	CC:DOM:P&SI:8 CC:DOM:P&SI:8 CC:DOM:FS:P&SI	Ted Margopulos Ned Madden William D. Hussey	(202) 622-3130 (202) 622-3130 (202) 622-7850
6413	Special Rules Applicable to Certain Employment Taxes	CC:EBEO:Br3 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Philip Corn Jean Casey Al Kelley	(202) 622-6050 (202) 622-6040 (202) 622-6040
6414	Income Tax Withheld	CC:DOM:IT&A:3 CC:DOM:FS:PROC CC:DOM:FS:PROC	Andrew Irving Lynne Camillo Richard Goldstein	(202) 622-4930 (202) 622-7940 (202) 622-7940
6415	Credits or Refunds to Persons Who Collected Certain Taxes	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
6416	Certain Taxes on Sales & Services (Fuel Taxes)	CC:DOM:P&SI:8 CC:DOM:P&SI:8 CC:DOM:P&SI:8	Tyrone Montague Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130 (202) 622-3130
	Other Excise Taxes	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
6418	Sugar	CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
6419	Excise Tax on Wagering	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
6420	Gasoline Used on Farms	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
6421	Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems, or Sold for Certain Exempt Purposes	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
6425	Adjustments of Overpament of Estimated Income Tax by Corporation	CC:DOM:IT&A:1 CC:DOM:FS:PROC CC:DOM:FS:PROC	Michael Gompertz Richard Goldstein Jordan S. Musen	(202) 622-4910 (202) 622-7940 (202) 622-7950
6425(d)	Consolidated Returns	CC:DOM:CORP:2 CC:DOM:FS:CORP	Edward Cohen Grid R. Glyer	(202) 622-7760 (202) 622-7930
6427	Fuels Not Used for Taxable Purposes	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Frank Boland Ruth Hoffman	(202) 622-3130 (202) 622-3130
6428 (Repealed)	1981 Rate Reduction Tax Credit	CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6429	Credit and Refund of Chapter 45 Taxes Paid by Royalty Holders	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William D. Hussey James C. Gibbons	(202) 622-7850 (202) 622-7840
6430	Credit or Windfall Profits Taxes to Certain Trust Beneficiaries	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William D. Hussey James C. Gibbons	(202) 622-7850 (202) 622-7840
6501	Limitations on Assessment and Collection	CC:DOM:IT&A:3 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Andrew Irving Joseph T. Chalhoub George Johnson Blaise Dusenberry	(202) 622-4930 (202) 622-7950 (202) 622-7940 (202) 622-7940
6501(c)(8)	Failure to Notify Secretary	CC:INTL	Bernard Brees	(202) 622-3850
6502	Collection After Assessment	CC:EL:GL	See Contact List on Page 158	
6503	Suspension of Running of Period of Limitation	CC:EL:GL CC:INTL CC:DOM:FS:PROC CC:DOM:FS:PROC	See Contact List on Page 158 Edward Williams Peter Reilly Lynne Carmillo	 (202) 874-1490 (202) 622-7950 (202) 622-7940
6504	Cross References			

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6511	Limitations on Credit or Refund	CC:EL:GL	See Contact List on Page 158	
		CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	William Lundeen	(202) 622-3870
		CC:DOM:FS:PROC	Joseph T. Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Lynne Carmillo	(292) 622-7940
6512	Limitations in Case of Petition to Tax Court	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:PROC	Joseph T. Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Lynne Carmillo	(202) 622-7940
6512(b)	Tax Court Jurisdiction to Enforce Overpayment Determinations	CC:DOM:FS:PROC	Joseph T. Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Lynne Carmillo	(202) 622-7940
6513	Time Tax Considered Paid	CC:DOM:IT&A:3	Paul Tellier	(202) 622-4930
		CC:DOM:FS:PROC	Joseph T. Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Lynne Carmillo	(202) 622-7940
6513(e)	Payments of Federal Unemployment Tax	CC:EBEO:Br3	Philip Corn	(202) 622-6050
		CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040
6514	Credit or Refund After Period of Limitation	CC:DOM:IT&A:3	Paul Tellier	(202) 622-4930
		CC:DOM:FS:PROC	Joseph T. Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Nancy Galib	(202) 622-7940
		CC:DOM:FS:PROC	RIchard Goldstein	(202) 622-7940
6521	Mitigation Provisions	CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Lynne Carmillo	(202) 622-7940
		CC:DOM:FS:PROC	RIchard Goldstein	(202) 622-7940
6532	Periods of Limitation on Suits	CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
		CC:DOM:FS:PROC	George Johnson	(202) 622-7940
6601-6622	Interest on Underpayments, Nonpayments, or Extensions of Time for Payment of Tax	CC:DOM:IT&A:1	Debra Carlisle	(202) 622-4910
		CC:DOM:FS:PROC	Arlene A. Blume	(202) 622-7940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
6621(c)	Increase in Underpayment Rate for Large Corporate Underpayments	CC:DOM:IT&A:2	David Schneider	(202) 622-4920
6651	Failure to File Penalty	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6652	Failure to File Certain Information Returns	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6652(b),(d),(e)	Failure to Report Tips, Annual Registration and Notification by Pension Plans, and Information Required of Certain Deferred Compensation Plans	CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040
6652(c)	Failure to Make Applications for Recognition of Exemption or Information Returns Available for Public Inspection Under IRC 6104(e)	E:EO:P	David Flavin	(202) 622-7922
		CC:EBEO:Br8(FS)	V. Moore	(202) 622-4290
		CC:EBEO:Br8(FS)	Joan Domike	(202) 622-4290
6653	Failure to Pay Stamp Tax	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920

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6653 (Repealed)	Negligence Penalty	CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6653(b) (Repealed)	Fraud Penalty	CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6554-6655	Failure to Pay Estimated Income Tax	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6656	Failure to Deposit Certain Taxes	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6657	Bad Checks	CC:EL:GL	See Contact List on Page 158	
6658	Coordination with Title II	CC:EL:GL	See Contact List on Page 158	
6659 (Repealed)	Addition to Tax in the Case of Valuation Overstatments	CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6659A (Repealed)	Addition to Tax in Case of Overstatement of Pension Liabilities	E:EP	Staff Contact	(202) 622-6074
6660 (Repealed)	Addition to Tax in the Case of Valuation Understatement for Purposes of the Estate or Gift Tax	CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6661 (Repealed)	Substantial Understatement of Liability	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6662	Imposition of Accuracy Related Penalty	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:INTL	Howard Berger	(202) 622-3810
6662(e)	Substantial Valuation Misstatement Under Chapter 2	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:INTL	Howard Berger	(202) 622-3810
		CC:INTL	Thomas Ralph	(202) 622-3880
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6663	Imposition of Fraud Penalty	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	William E. Armstrong Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6664	Definitions and Special Rules	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6665	Applicable Rules	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6671	Rules for Applications of Assessable Penalties	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920

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6672	Failure to Collect and Pay Over Tax	CC:EL:GL	See Contact List on Page 158	
		CC:DOM:FS:IT&A	Theresa Stephens	(202) 622-7920
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
6673	Costs Awarded By Courts to Government is Suit Instituted by Petitioner Primarily for Delay	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:PROC	George Johnson	(202) 622-7940
		CC:DOM:FS:PROC	Jordan S. Musen	(202) 622-7950
6674	Fraudulent Statement of Failure to Furnish Statement to Employee	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6675	Excessive Claim for Fuel Use	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Frank Boland	(202) 622-3130
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6676 (repealed)	'89 OBRA Returns After 12-31-89	CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6677	Failure to File Information with Respect to Foreign Trust	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
6679	Failure to File Information Return with Respect to Foreign Corporation or Partnership	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
6682	False Information with Respect to Withholding	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6683	Failure of Foreign Corporation to File Return of Personal Holding Company Tax	CC:INTL	David A. Alvarez	(202) 874-1490
6684	Assessable Penalties with Respect to Liability for Tax under Chapter 42	CP:E:EO:R	William Brockner	(202) 622-8531
		CP:E:EO:P:1	John Reilly	(202) 622-7352
		CC:EBEO:Br8(FS)	Ronald Weinstock	(202) 622-4290
		CC:EBEO:Br8(FS)	V. Moore	(202) 622-4290
6685	Assessable Penalties with Respect to Private Foundation Annual Returns	CP:E:EO:P:1	John Reilly	(202) 622-7352
		CP:E:EO:R	William Brockner	(202) 622-8531
		CC:EBEO:Br8(FS)	Ronald Weinstock	(202) 622-4290
		CC:EBEO:Br8(FS)	V. Moore	(202) 622-4290
6686	Failure to File Returns or Supply Information by DISC or FSC	CC:INTL	Richard Chewning	(202) 622-3870
6687 (Repealed)	Failure to Supply Information with Respect to Place of Residence	CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6688	Assessable Penalties with Respect to Information Required to be Furnished Under Section 7654	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6689	Failure to File Notice of Redetermination of Foreign Tax	CC:INTL	Phyllis Marcus	(202) 622-3840
6690	Fraudulent Statement or Failure to Furnish Statement to Plan Participant	E:EP	Staff Contact	(202) 622-6074
		CC:EBEO:Br7(FS)	Calder Robertson	(202) 622-6090
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
		CC:EBEO:Br7(FS)	Don Parkinson	(202) 622-6090
6692	Failure to File Actuarial Report	E:EP	Staff Contact	(202) 622-6074
		CC:EBEO:Br7(FS)	Calder Robertson	(202) 622-6090
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
		CC:EBEO:Br7(FS)	Don Parkinson	(202) 622-6090

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6693	Failure to Provide Reports on Individual Retirement Accounts or Annuities	E:EP CC:EBEO:Br7(FS) CC:EBEO:Br7(FS)	Staff Contact Calder Robertson Don Parkinson	(202) 622-6074 (202) 622-6090 (202) 622-6090
6694	Understatement of Taxpayer's Liability by Return Preparer	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Tom Oswald John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6695	Other Assessable Penalties with Respect to Preparation of Income Tax Returns for other Persons	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Tom Oswald John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6696	Rules Applicable to Section 6694 and 6695	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Tom Oswald John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6697	Assessable Penalties with Respect to Liability for Tax of Qualified Investment Entities	CC:DOM:FI&P:I CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Bernita Thigpen Bill Coppersmith Alice Bennett Santina M. Jannotta Roger E. Wade	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870 (202) 622-7870
6698	Failure to File Partnership Returns	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Thomas C. Oswald Patricial A. Manasevit	(202) 622-4940 (202) 622-7920 (202) 622-7920
6698A	Failure to File Information Return - Carryover Basis	CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
6699 (Repealed)	Assessable Penalties Relating to Tax Credit ESOP	E:EP CC:EBEO:Br7(FS)	Staff Contact Martha Hutzelman	(202) 622-6074 (202) 622-6090
6700	Promoting Abusive Tax Shelters	CC:DOM:IT&A:7 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf M. Planert Thomas C. Oswald John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6701	Penalties for Aiding and Abetting Understatement of Tax Liability	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Tom Oswald John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6702	Frivolous Income Tax Return	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Tom Oswald John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6703	Ruler Applicable to Penalties	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Tom Oswald John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6704	Failure to Keep Records, Etc.	E:EP CC:EBEO:Br7(FS)	Staff Contact Calder Robertson	(202) 622-6074 (202) 622-6090
6705	Failure By Broker To Provide Notice To Payors	CC:DOM:FI&P:2 CC:DOM:FI&P:I CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Bill Coppersmith Bernita Thigpen Alice Bennett Elizabeth Handler Roger E. Wade	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7870 (202) 622-7870
6706	Original Issue Discount Information Requirements	CC:DOM:FI&P:3 CC:DOM:FI&P:I CC:DOM:FI&P:2 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alice Bennett Bernita Thigpen Bill Coppersmith Elizabeth Handler Roger E. Wade	(202) 622-3950 (202) 622-3920 (202) 622-3930 (202) 622-7870 (202) 622-7870
6707-6708	Failure to Furnish Information Regarding Tax Shelters	CC:DOM:IT&A4 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Rudolf M. Planert William Heard Guy Bracuti	(202) 622-4940 (202) 622-7830 (202) 622-7860
6709	Penalties with Respect to Mortgage Credit Certificates	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Thomas C. Oswald John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920

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6710	Failure to Disclose that Contributions are Nondeductible	CP:E:EO:P:1	John Reilly	(202) 622-7352
6711	Failure by Tax-Exempt Organization to Disclose Certain Information	CP:E:EO:P:1	John Reilly	(202) 622-7352
6712	Failure to Disclose Treaty-based Return Positions	CC:INTL	David Bergkuist	(202) 622-3860
6713	Disclosure or Use of Information by Preparers of Returns	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Thomas C. Oswald John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6721-6724	Failure to Comply with Information Reporting Requirements	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Renay France Willie E. Armstrong, Jr. Thomas C. Oswald John L. Trevey, Jr.	(202) 622-4910 (202) 622-7920 (202) 622-7920 (202) 622-7920
6801	Authority for Establishment, Alteration, and Distribution	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
6851	Termination Assessments of Income Tax	CC:EL:GL	See Contact List on Page 158	
6852	Termination Assessments in Case of Flagrant Political Expenditures of 501(c)(3) Organizations	CP:E:EO:P:1 CC:EBEO:Br5(T/FS) CC:EBEO:Br8(FS)	John Reilly Paul Accettura Charles Burnett	(202) 622-7352 (202) 622-6070 (202) 622-4290
6861	Jeopardy Assessments of Income, Estate, Gift and Certain Excise Taxes	CC:EL:GL	See Contact List on Page 158	
6862	Jeopardy Assessment of Taxes Other than Income, Estate, Gift, and Certain Excise Taxes	CC:EL:GL	See Contact List on Page 158	
6863	Stay of Collection of Jeopardy Assessments	CC:EL:GL CC:DOM:FS:PROC CC:DOM:FS:PROC	See Contact List on Page 158 Blaise Dusenberry Lynne Camillo	 (202) 622-7940 (202) 622-7940
6864	Termination of Extended Period for Payment in Case of Carryback	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Richard Goldstein Jordan Musen Stuart Spielman	(202) 622-7940 (202) 622-7950 (202) 622-7950
6867	Presumptions Where Owner of Large Amounts of Cash is Not Identified	CC:EL:GL CC:DOM:FS:PROC CC:DOM:FS:PROC	See Contact List on Page 158 Richard Goldstein Blaise Dusenberry	 (202) 622-7950 (202) 622-7940
6871	Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings	CC:EL:GL	See Contact List on Page 158	
6872	Suspension of Period on Assessment	CC:EL:GL	See Contact List on Page 158	
6873	Unpaid Claims	CC:EL:GL	See Contact List on Page 158	
6901-6902	Procedure and Administration Transferee Liability	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Rudolf M. Planert Nancy Galib George Johnson Jordan Musen	(202) 622-4940 (202) 622-7950 (202) 622-7940 (202) 622-7950
6903	Notice of Fiduciary Relationship	CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan S. Musen Nancy Galib	(202) 622-7950 (202) 622-7950
6905	Discharge of Executor from Personal Liability	CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan S. Musen Nancy Galib	(202) 622-7950 (202) 622-7950
7101	Form of Bonds	CC:DOM:FS:PROC CC:DOM:FS:PROC	Blaise Dusenberry George Johnson	(202) 622-7940 (202) 622-7940

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7102	Single Bond in Lieu of Multiple Bonds	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:PROC	George Johnson	(202) 622-7940
		CC:DOM:FS:PRO	Blaise Dusenberry	(202) 622-7940
7121	Closing Agreements	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7940
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
7122	Compromises	CC:EL:GL	See Contact List on Page 158	
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
7216	Disclosure or Use of Information by Preparers of Returns	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
7201-7215	Chapter 75 - Crimes, Other Offenses, and Forfeitures	CC:DOM:CT	Michael A. Swim	(202) 622-4470
		CC:DOM:CT	Iris Miranda-Kirschner	(202) 622-4470 (SW)
		CC:DOM:CT	Richard E. Preston	(202) 622-4470
		CC:DOM:CT	Lynne A. Camillo	(202) 622-4470
		CC:DOM:CT	Kathleen A. Shea	(202) 622-4470
		CC:DOM:CT	Jeff S. Jordan	(202) 622-4470
		CC:DOM:CT	Martin E. Needle	(202) 622-4470
		CC:DOM:CT	Christine M. Taylor	(202) 622-4470
		CC:INTL	Lilo Hester	(202) 874-1490
		CC:INTL	Bill Lowrance	(202) 874-1490
7231	Failure to Obtain License for Collection of Foreign Items	CC:INTL	Lilo Hester	(202) 874-1490
		CC:INTL	Robert Misey	(202) 874-1490
7232	Failure to Register, or False Statement by Manufacturer or Producer of Gasoline or Lubricating Oil	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
7240 (Repealed)	Officials Investing or Speculating in Sugar	CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
7261	Representation That Retailers' Excise Tax is Excluded From Price of Article	CC:DOM:P&SI:8	Jeffrey Nelson	(202) 622-3130
7262-7275	Other Offenses	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
7301	Property Subject to Tax	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
7302	Property Used in Violation of Internal Revenue Laws	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
7303	Other Property Subject to Forfeiture	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
7304	Penalty for Fraudulently Claiming Drawback	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
7321-7327	Procedure and Administration	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
7341-7344	Miscellaneous Penalty and Forfeiture Provisions	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
7401	Authorization	CC:EL:GL	See Contact List on Page 158	
7402	Jurisdiction of District Courts	CC:EL:GL	See Contact List on Page 158	
7403	Action to Enforce Lien or to Subject property to Payment of Tax	CC:EL:GL	See Contact List on Page 158	

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7404	Authority to Bring Civil Action for Estate Taxes	CC:EL:GL	See Contact List on Page 158	
7405	Action for Recovery of Erroneous Refunds	CC:EL:GL	See Contact List on Page 158	
7406	Disposition of Judgments & Monies Recovered	CC:EL:GL	See Contact List on Page 158	
7407	Action to Enjoin Income Tax Return Preparers	CC:EL:GL	See Contact List on Page 158	
7408	Action to Enjoin Promoters of Abusive Tax Shelters, etc.	CC:EL:GL	See Contact List on Page 158	
7409	Action to Enjoin Flagrant Political Expenditures of 501(c)(3) Organizations	CP:E:EO:P:1 CC:EBEO:Br5(T/FS) CC:EBEO:Br8(FS)	John Reilly Paul Accettura Charles Burnett	(202) 622-7352 (202) 622-6070 (202) 622-4290
7421	Prohibition of Suits to Restrain Assessment or Collection	CC:EL:GL	See Contact List on Page 158	
7422	Civil Actions for Refunds	CC:DOM:FS:PROC CC:DOM:FS:PROC	George Johnson Joseph T. Chalhoub	(202) 622-7940 (202) 622-7950
7423	Repayments to Officers or Employees	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
7424	Intervention	CC:EL:GL	See Contact List on Page 158	
7425	Discharge of Liens	CC:EL:GL	See Contact List on Page 158	
7426	Civil Actions by Persons Other than Taxpayers	CC:EL:GL	See Contact List on Page 158	
7427	Income Tax Return Preparers	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Thomas C. Oswald John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
7428	Declaratory Judgments Relating to Status and Classification of Organizations Under Section 501(c)(3), Etc.	CP:E:EO:P:1 CC:EBEO:Br8(FS) CC:EBEO:Br8(FS) CC:EBEO:Br8(FS) CC:EBEO:Br8(FS)	David Flavin V. Moore Joan Domike Ronald Weinstock Charles Burnett	(202) 622-7922 (202) 622-4290 (202) 622-4290 (202) 622-4290 (202) 622-4290
7429	Review of Jeopardy Levy or Assessment Procedures	CC:EL:GL	See Contact List on Page 158	
7429(a)	Tax Court Review of Jeopardy Assessments and Levy Procedures	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Blaise Dusenberry Richard Goldstein Stuart Spielman	(202) 622-7940 (202) 622-7950 (202) 622-7950
7430	Awarding of Court Costs and Certain Fees	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Nancy Rose Daniel A. Cassano John L. Trevey, Jr. Martin L. Osborne	(202) 622-4910 (202) 622-7920 (202) 622-7920 (202) 622-7920
7431	Civil Damage for Unauthorized Disclosure of Return and Return Information	CC:EL:D	(See page 8 for list of managers)	
7432	Civil Damages for Failure to Release Lien	CC:EL:GL	See Contact List on Page 158	
7433	Civil Damages for Certain Unauthorized Collection Actions	CC:EL:GL	See Contact List on Page 158	
7441-7475	Tax Court	CC:EL:GL	See Contact List on Page 158	
7442-7433A	Jurisdiction	CC:DOM:FS:PROC	Blaaise Dusenberry	(202) 622-7940
7453	Rules of Practice, Procedure, and Evidence	CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan S Musen Nancy Galib	(202) 622-7950 (202) 622-7950

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7454	Burden of Proof in Fraud, Foundation Manager, and Transferee Cases	CC:DOM:FS:PROC CC:DOM:FS:PROC	Blaise Dusenberry Jordan S. Musen	(202) 622-7940 (202) 622-7950
7454(b)	Foundation Managers	CC:EBEO:Br8(FS)	Ronald Weinstock	(202) 622-4290
7464	Intervention by Trustee of Debtor's Estate	CC:EL:GL	See Contact List on Page 158	
7465	Provisions of Special Application to Transferees	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Nancy Galib George Johnson Jordan S. Musen	(202) 622-7950 (202) 622-7940 (202) 622-7950
7476	Declaratory Judgments Relating to Qualification of Certain Retirement Plans	CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS)	Calder Robertson Brant Goldwyn Amy Speetjens Don Parkinson	(202) 622-6090 (202) 622-6090 (202) 622-6090 (202) 622-6090
7477 (Repealed)	Declaratory Judgment Relating to Transfers of Property from the United States	CC:INTL	Bernard Bress	(202) 622-3850
7478	Declaratory Judgments Relating to Status of Certain Governmental Obligations	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Lon Smith Santina M. Jannotta Rebecca L. Harrigal	(202) 622-3980 (202) 622-7870 (202) 622-7870
7481-7486	Procedure and Administration	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
7481(c)	Tax Court Jurisdiction to Determine Interest on Deficiencies	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Cindy McGreevy Richard Goldstein Stuart Spielman	(202) 622-7940 (202) 622-7940 (202) 622-7950
7481(d)	Jurisdiction to Modify Decisions in Certain Estate Tax Cases	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan Musen Stuart Spielman George Johnson	(202) 622-7950 (202) 622-7950 (202) 622-7940
7482	Courts of Review	CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan Musen Lynne Camillo	(202) 622-7950 (202) 622-7940
7483	Notice of Appeal	CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan Musen Lynne Camillo	(202) 622-7950 (202) 622-7940
7484	Charge of Incumbent in Office	CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan Musen Lynne Camillo	(202) 622-7950 (202) 622-7940
7485	Bond to Stay Assessment and Collection	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Lynne Camillo Blaise Desenberry Jordan Musen	(202) 622-7940 (202) 622-7940 (202) 622-7950
7486	Refund, Credit, or Abatement of Amounts Disallowed	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan Musen Lynne Camillo Richard Goldstein	(202) 622-7950 (202) 622-7940 (202) 622-7940
7501	Liability for Taxes Withheld or Collected	CC:EL:GL	See Contact List on Page 158	
7502	Timely Mailing Treated as Timely Filing and Paying	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Rudolf Planert Blaise Desenberry Richard Goldstein Jordan Musen Nancy Galib	(202) 622-4940 (202) 622-7940 (202) 622-7940 (202) 622-7950 (202) 622-7950
7503	Time for Performance of Acts When Last Day Falls on Saturday, Sunday, or Legal Holiday	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Rudolf Planert Jordan S. Musen Richard Goldstein Nancy Galib Blaise Desenberry	(202) 622-4940 (202) 622-7950 (202) 622-7940 (202) 622-7950 (202) 622-7940
7504	Fractional Parts of a Dollar	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
7505	Sale of Personal Property Acquired by the United States	CC:EL:GL	See Contact List on Page 158	
7506	Administration of Real Estate Acquired by the United States	CC:EL:GL	See Contact List on Page 158	

NOTE: Counsel field attorneys should call "Field Service" contacts (i.e., contacts with "FS" or "EL" in their symbols). Likewise, Appeals officers with questions to EBEO should call "FS" contacts. All other callers should call non-"FS" contacts. Anyone with questions regarding the status of regulations or ruling projects should call non-"FS" contacts.

7507	Exemption of Insolvent Banks from Tax	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Bernita Thigpen Bill Coppersmith Alice Bennett Santina M. Jannotta Marsha Keyes	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870 (202) 622-7870
7508	Time for Performing Acts Postponed by Reason of Service in Combat Zone	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC	Rudolf Planert Jordan S. Musen Richard Goldstein	(202) 622-4940 (202) 622-7950 (202) 622-7940
7509	Expenditures Incurred by the United States Postal Service	CC:DOM:IT&A:3	Andrew M. Irving	(202) 622-4930
7510	Exemption from Tax of Domestic Goods Purchased for the United States	CC:DOM:IT&A:3	Andrew M. Irving	(202) 622-4930
7512	Separate Accounting for Certain Collected Taxes, Etc.	CC:EL:GL	See Contact List on Page 158	
7513,7514, 7515,& 7516	Reproduction of Returns and Other Documents	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
7514	Authority to Prescribe or Modify Seals	CC:EL:GL	See Contact List on Page 158	
7517	Furnishing on Request of Statement Explaining Estate or Gift Valuation	CC:DOM:P&SI:4 CC:DOM:FS:P&SI	Lee Dunn John MacEachen	(202) 622-3090 (202) 622-7860
7518	Tax Incentives Relating to Merchant Marine Capital Construction Funds	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	James Ranson James C. Gibbons	(202) 622-3040 (202) 622-7840
7519	Required Payments for Entities Electing Not To Have Required Taxable Year	CC:DOM:IT&A:9 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Wendy MacDonald Joyce C. Albro Thomas D. Moffitt	(202) 622-4990 (202) 622-7920 (202) 622-7900
7520	Valuation Tables	CC:DOM:P&SI:4 CC:DOM:P&SI:4 CC:DOM:P&SI:4 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Richard Grosgebauer William Blodgett Lisa Damazo John D. MacEachen Andrea Tucker	(202) 622-3090 (202) 622-3090 (202) 622-3090 (202) 622-7860 (202) 622-7840
7521	Procedure Involving Taxpayer Interviews	CC:EL:GL	See Contact List on Page 158	
7522	Content of Tax Due, Deficiency, and Other Notices	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Rudolf Planert Blaise Dusenberry Joseph Chalhoub Lynne Camillo	(202) 622-4940 (202) 622-7940 (202) 622-7950 (202) 622-7940
7601-7611	Examination and Inspection	CC:INTL	Edward William	(202) 874-1490
7601	Canvass of Districts for Taxable Persons and Objects	CC:EL:GL	See Contact List on Page 158	
7602	Examination of Books and Witnesses	CC:EL:GL	See Contact List on Page 158	
7603	Service of Summons	CC:EL:GL	See Contact List on Page 158	
7604	Enforcement of Summons	CC:EL:GL	See Contact List on Page 158	
7605	Time and Place of Examination	CC:EL:GL	See Contact List on Page 158	
7605(b)		CC:DOM:FS:PROC CC:DOM:FS:PROC	Richard Goldstein Peter Reilly	(202) 622-7940 (202) 622-7950
7606	Entry of Premises for Examination of Taxable Objects	CC:EL:GL	See Contact List on Page 158	
7608	Authority of Internal Revenue Enforcement Officers	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
7609	Special Procedures for Third Party Summons	CC:EL:GL	See Contact List on Page 158	

NOTE: Counsel field attorneys should call "Field Service" contacts (i.e., contacts with "FS" or "EL" in their symbols). Likewise, Appeals officers with questions to EBEO should call "FS" contacts. All other callers should call non-"FS" contacts. Anyone with questions regarding the status of regulations or ruling projects should call non-"FS" contacts.

7610	Fees and Costs for Witness	CC:EL:GL	See Contact List on Page 158	
7611	Restrictions on Church Tax Inquiries and Examinations	CC:EBEO:Br5(T/FS)	Paul Accettura	(202) 622-6070
		CC:EBEO:Br5(T/FS)	Monica Rosenbaum	(202) 622-6070
		CC:EBEO:Br8(FS)	Joan Domike	(202) 622-4290
		CC:EBEO:Br8(FS)	Charles Burnett	(202) 622-4290
7621-7653	Procedure and Administration	CC:EL:GL	See Contact List on Page 158	
7622	Authority to Administer Oaths and Testify	CC:EL:GL	See Contact List on Page 158	
7623	Expenses of Detection & Punishment of Frauds	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
7624	Reimbursement to State and Local Law Enforcement Agencies	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
7654	Coordination of United States and Certain Possesion Individual Income Taxes	CC:INTL	Lilo Hester	(202) 874-1490
7701	Fixed Investment Trusts	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7940
	Multiple Class Trusts	CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7940
	Partnership and Partner	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Harve M. Lewis	(202) 622-7830
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
7701(a)(3)	Corporation (Classification of Association)	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	Howard Weiner	(202) 622-7860
7701(a)(4)	Domestic	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	Howard Weiner	(202) 622-7860
7701(a)(6)	Fiduciary	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
7701(a)(7)	Stock	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930
7701(a)(8)	Shareholder	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	William Alexander	(202) 622-7780
		CC:DOM:FS:CORP	William H. Baumer	(202) 622-7930

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7701(a)(18)	International Organization	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
7701(a)(19)	Domestic Building and Loan Association	CC:DOM:FI&P:I	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
7701(a)(31)	Foreign Estate or Trust	CC:INTL	Leslie Cracraft	(202) 622-3860
		CC:INTL	Joseph Henderson	(202) 622-3850
		CC:INTL	Jeffrey Vinnik	(202) 622-3860
7701(a)(32)	Cooperative Banks	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
7701(a)(36)	Income Tax Return Preparer	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
7701(a)(38)	Joint Returns	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
7701(a)(39)	Persons Living Outside U.S.	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
7701(a)(40)	Indian Tribal Government	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
7701(a)(42)-(45)	Technical and Conforming Amendment Related to Treatment of Market Discount and Acquisition Discount	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
7701(b)	Definition of Resident Aliens and Nonresident Aliens	CC:INTL	David Juster	(202) 622-3850
7701(e)	Treatment of Certain Contracts for Providing Services, etc.	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
7701(e)(3)&(4)	Waste Disposal, Energy, and Clean Water Facilities	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
7701(f)	Use of Related Persons & Passthrough Entities	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7940
7701(g)	Clarification of FMV in Nonrecourse Indebtedness	CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3080
7701(h)	Motor Vehicle Operating Leases	CC:DOM:P&SI:5	James Ranson	(202) 622-3040
		CC:DOM:FS:P&SI	James Gibbons	(202) 622-7840
7701(i)	Taxable Mortgage Pools	CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
7701(j)	Tax Treatment of Federal Thrift Savings Fund	CC:EBEO:Br1		
		CC:EBEO:Br7(FS)	Calder Robertson	(202) 622-6090

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7702	Life Insurance Contract Defined	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
7702A	Modified Endowment Contract Defined	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
7703	Determination of Marital Status	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	John C. Donovan	(202) 622-7920
7704	Certain Publicly Traded Partnerships Treated as Corporations	CC:DOM:P&SI:3	William O'Shea	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Claire E. Toth	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
7805	Rules and Regulations	CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Cindy McGrevey	(202) 622-7940
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
7809	Deposit of Collections	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
7810	Revolving Fund for Redemption of Real Property	CC:EL:GL	See Contact List on Page 158	
7811	Taxpayer Assistance Orders	CC:EL:GL	See Contact List on Page 158	
7871	Indian Tribal Governments treated as States for Certain Purposes	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7940
7872	Treatment of Loans with Below Market Rate Interest (Except Gift Loans)	CC:DOM:FI&P:1	Bernita Thigpen	(202) 622-3920
		CC:DOM:FI&P:2	David Silber	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:INTL	Jeff Dorfman	(202) 622-3870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
	Gift Loans	CC:DOM:P&SI:4	Richard Grosgebauer	(202) 622-3090
		CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
7872(c)(1)(C)	Corporate-Shareholder Loans	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Daivd P. Madden	(202) 622-7540
		CC:INTL	Karl Walli	(202) 622-3870
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
7873	Federal Tax Treatment of Income Derived by Indians from Exercise of Fishing Rights Secured by Treaty	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
		CC:DOM:FS:IT&A	Tom Oswald	(202) 622-7920
9001-9042	Presidential Election Campaign Fund	CC:DOM:IT&A:3	Karin Gross	(202) 622-4930
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Gary J. Merken	(202) 622-7920
9701-9721	Coal Industry Health Benefits	CC:EBEO:Br4(T/FS)	Russell Weinheimer	(202) 622-6060
NC	Windfall Profits	CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
NC	Oil & Gas Tax Shelters	CC:DOM:FS:P&SI	Noah Baer	(202) 622-7830

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ALPHABETICAL INDEX OF NONCODE ISSUES

Field Service Division

as of October 1995

ISSUE	BRANCH	CONTACT	TELEPHONE
Arbitration	CC:DOM:FS:PROC	Lynne Camillo Joseph T. Chalhoub	(202) 622-7940 (202) 622-7950
Attorney - Client Privilege	CC:DOM:FS:PROC	Peter Reilly Jordan S. Musen Diane Barr	(202) 622-7950 (202) 622-7950 (202) 622-7940
Bankruptcy Act Issues	CC:DOM:FS:PROC	Peter Reilly Lynne Camillo	(202) 622-7950 (202) 622-7940
Burden of Proof	CC:DOM:FS:PROC	Stuart Spielman Blaise Dusenberry George Johnson	(202) 622-7950 (202) 622-7940 (202) 622-7940
Civil Rules of Evidence	CC:DOM:FS:PROC	Nancy Galib George Johnson	(202) 622-7950 (202) 622-7940
Civil Use of Illegally Obtained Evidence	CC:DOM:FS:PROC	Nancy Galib Richard Goldstein Lynne Camillo	(202) 622-7950 (202) 622-7940 (202) 622-7940
Collateral Estoppel	CC:DOM:FS:PROC	Nancy Galib Stuart Spielman Richard Goldstein	(202) 622-7950 (202) 622-7950 (202) 622-7940
Conflict of Interest	CC:DOM:FS:PROC	Lynne Camillo George Johnson	(202) 622-7940 (202) 622-7940
Danielson Rule	CC:DOM:FS:PROC	Jordan Musen Nancy Galib	(202) 622-7950 (202) 622-7950
Decisions - Tax Court	CC:DOM:FS:PROC	Jordan S. Musen Stuart Spielman	(202) 622-7950 (202) 622-7940
Deposits vs. Payments	CC:DOM:FS:PROC	Richard Goldstein Blaise Dusenberry Nancy Galib	(202) 622-7940 (202) 622-7940 (202) 622-7940
Disclosure & FOIA	CC:DOM:FS:PROC	Jordan S. Musen Peter Reilly	(202) 622-7940 (202) 622-7950
Discovery - Tax Court (T.C. Rule 70-104)	CC:DOM:FS:PROC	Jordan S. Musen Peter Reilly Nancy Galib	(202) 622-7950 (202) 622-7950 (202) 622-7950
Duty of Consistency	CC:DOM:FS:PROC	Nancy Galib Stuart Spielman Richard Goldstein	(202) 622-7950 (202) 622-7950 (202) 622-7940
Double Jeopardy & Other Constitutional Defenses to Civil Penalties	CC:DOM:FS:IT&A	Thomas C. Oswald Willie E. Armstrong Jr.	(202) 622-7920 (202) 622-7920
Equitable Estoppel	CC:DOM:FS:PROC	Nancy Galib Stuart Spielman Richard Goldstein	(202) 622-7950 (202) 622-7950 (202) 622-7940
Equitable Recoupment	CC:DOM:FS:PROC	Richard Goldstein Cindy McGreevy Stuart Spielman	(202) 622-7940 (202) 622-7940 (202) 622-7950

NOTE: Counsel field attorneys should call "Field Service" contacts (i.e., contacts with "FS" or "EL" in their symbols). Likewise, Appeals officers with questions to EBEO should call "FS" contacts. All other callers should call non-"FS" contacts. Anyone with questions regarding the status of regulations or ruling projects should call non-"FS" contacts.

Flora Full Payment	CC:DOM:FS:PROC	Joseph T. Chalhoub George Johnson	(202) 622-7950 (202) 622-7940
Form 870-AD Issues	CC:DOM:FS:PROC	Joseph T. Chalhoub Stuart Spielman	(202) 622-7950 (202) 622-7950
Grand Jury Evidence Rule 6 (e)	CC:DOM:FS:PROC	Nancy Galib Richard Goldstein Lynne Camillo	(202) 622-7940 (202) 622-7950 (202) 622-7940
Judicial Estoppel	CC:DOM:FS:PROC	Nancy Galib Stuart Spielman Richard Goldstein	(202) 622-7950 (202) 622-7950 (202) 622-7940
Nordstrom Motions	CC:DOM:FS:PROC	George Johnson Blaise Dusenberry	(202) 622-7940 (202) 622-7940
Presumption of Correctness	CC:DOM:FS:PROC	Richard Goldstein Blaise Dusenberry	(202) 622-7940 (202) 622-7940
Privilege (Evidentiary)	CC:DOM:FS:PROC	Jordan S. Musen Peter Reilly	(202) 622-7950 (202) 622-7950
Res Judicata	CC:DOM:FS:PROC	Nancy Galib Stuart Spielman Richard Goldstein	(202) 622-7950 (202) 622-7950 (202) 622-7940
Statistical Sampling	CC:DOM:FS:PROC	George Bowden	(202) 622-7940
Tax Court Motions	CC:DOM:FS:PROC	Jordan S. Musen Blaise Dusenberry	(202) 622-7950 (202) 622-7940
Tax Court Procedural Review and Argument of Motions	CC:DOM:FS:PROC	Richard Goldman	(202) 622-7940
Taxpayer Bill of Rights	CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
Westreco-Ash	CC:DOM:FS:PROC	Jordan S. Musen Blaise Dusenberry	(202) 622-7950 (202) 622-7940

NOTE: Counsel field attorneys should call "Field Service" contacts (i.e., contacts with "FS" or "EL" in their symbols). Likewise, Appeals officers with questions to EBEO should call "FS" contacts. All other callers should call non-"FS" contacts. Anyone with questions regarding the status of regulations or ruling projects should call non-"FS" contacts.

CRIMINAL TAX CODE AND SUBJECT MATTER DIRECTORY

The Criminal Tax Division of Chief Counsel is organized on regional lines, not by subject area. Questions regarding any of the sections in Titles 28, 18, or 31, listed in section I, should be initially addressed to the appropriate regional attorney, or to the technical assistant, listed in section II.

I. CODE SECTION	SUBJECT
A. TITLE 26 (IRC)	
§ 6050I	
Chapter 75	Cash Transaction Reports Crimes, Other Offenses, and Forfeitures
Subchapter A	Crimes
Subchapter B	Other Offenses
Subchapter C	Forfeitures
Subchapter D	Miscellaneous Penalty and Forfeiture Provisions
§ 7608	Authority of Internal Revenue Enforcement Officers
B. TITLE 18	
§ 286	Conspiracy to Defraud the Government with Respect to Claims
§ 287	False, Fictitious or Fraudulent Claims
§ 371	Conspiracy to Commit Offense of to Defraud United States
§ 981	Civil Forfeiture
§ 982	Criminal Forfeiture
§ 1001	False Statements or Entries
§ 1956	Laundering of Monetary Instruments
§ 1957	Engaging in Monetary Transactions in Property Derived from Specified Unlawful Activity

C. TITLE 31

Chapter 53	Monetary Transactions
Subchapter II	Records and Reports on Monetary Instruments Transactions

II. REGION	CONTACT	TELEPHONE
North East	Richard E. Preston	(202) 622-4470
Mid Atlantic	Michael A. Seto	(202) 622-4470
Southeast	Martin E. Needle	(202) 622-4470
Central	Iris Miranda-Kirschner	(202) 622-4470
Midwest	Brian Townsend	(202) 622-4470
Southwest	John Fuhrman	(202) 622-4470
Western	Jeff S. Jordan	(202) 622-4470
Technical Assistant	Martin F. Klotz	(202) 622-4470
Technical Assistant	Richard Delmar	(202) 622-4470

DISCLOSURE LITIGATION

Subject matter areas for Disclosure Litigation are incorporated in the Domestic Subject Matter Directory. The Disclosure managers listed on page 7 of the Directory may also be contacted for questions regarding the Freedom of Information Act and the Privacy Act of 1974.

GENERAL LEGAL SERVICES SUBJECT MATTER DIRECTORY

SUBJECT AND APPLICABLE CODE SECTION	CONTACT PERSON	PHONE NUMBER
CLAIMS, LABOR, AND PERSONNEL LAW BRANCH		
Adverse Actions 5 U.S.C. § 7500 *et seq.*	Neil Worden	(202) 401-4013
Agency Grievances under the CCDM and IRM	E. Lee Patton	(202) 401-4013
Congressional Inquiries regarding Labor and Personnel matters	E. Lee Patton	(202) 401-4013
Denial of Within Grade Increase 5 U.S.C. § 4300 *et seq.*	Neil Worden	(202) 401-4013
Discrimination Complaints/EEO	E. Lee Patton	(202) 401-4013
Drug Testing	Neil Worden	(202) 401-4013
Grievance Arbitration	E. Lee Patton	(202) 401-4013
Information Requests in the Labor Area 5 U.S.C. § 7117	Patricia Eanet	(202) 401-6029
Legal Opinions in the Labor and Personnel areas	E. Lee Patton	(202) 401-4013
Negotiability Appeal 5 U.S.C. § 7117	Patricia Eanet	(202) 401-6029
Negotiations	Patricia Eanet	(202) 401-6029
Representation/Clarification of Unit Cases 5 U.S.C. § 7112	Patricia Eanet	(202) 401-6029
Review/Comment on Legislation/Regulations regarding Labor and Personnel Matters	Neil Worden	(202) 401-4013
Unacceptable Performance 5 U.S.C. § 4300 *et seq.*	Neil Worden	(202) 401-4013
Unemployment Compensation Hearings	Mary Ellan Regets	(202) 401-4013
Unfair Labor Practice 5 U.S.C. § 7116	Patricia Eanet	(202) 401-6029
Whistleblower Protection Act 5 U.S.C. § 1221	Neil Worden	(202) 401-4013

Claims for damage against the Government (tort claims)	Mary Lewis Deanne Sobczak	(202) 401-4013 (202) 401-6029
Claims for damage to employee property	Deanne Sobczak John Walker	(202) 401-6029 (202) 401-6029
Claims Collections (current or former employees)	Karen Keller Mary Lewis	(202) 401-4013 (202) 401-6029
Federal Tort Claims Act suits 28 U.S.C. § 1346(b) 28 U.S.C. §§ 2671 - 2680	Karen Keller Patti Gray	(202) 401-4013 (202) 401-6029
Damage suits against employees (Constitutional Torts)	John Walker Karen Keller	(202) 401-6029 (202) 401-4013
Representation of employees by Department of Justice in suits in the federal or state court	Karen Keller John Walker	(202) 401-4013 (202) 401-6029
Agreements for waiver of limitation on informant awards	John Walker Mary Lewis	(202) 401-6029 (202) 401-4013

ETHICS & GENERAL GOVERNMENT LAW BRANCH

Appropriations/Budget Matters	Eva B. Tewel	(202) 401-4944
Delegation of Authority	David K. Barnes	(202) 401-4944
Employee Garnishments and Bankruptcy/Wage Assignments	Barry N. Ratowe Darlene Y. Jordan	(202) 401-4944 (202) 401-4944
Federal Advisory Committee Act 5 U.S.C. App.	Eva Tewel	(202) 401-4944
Financial Conflicts of Interest 18 U.S.C. § 208	Marc Rigrodsky	(202) 401-4944
Government Ethics	Stuart W. Endick	(202) 401-4944
Post-Government Employment 18 U.S.C. § 207	James Corbitt	(202) 401-4000
Procurement Integrity Act 41 U.S.C. § 423	Marc Rigrodsky	(202) 401-4944
Professional Responsibility	Marc Rigrodsky	(202) 401-4944
Outside Legal Employment Requests	Judith T. Shepard	(202) 401-4944

Standards of Conduct/Rules of Conduct (including DAEO Opinions)	Stuart W. Endick	(202) 401-4944
TSM (Tax System Modernization)	Robert Humphries	(202) 401-4062

PUBLIC CONTRACT LAW BRANCH

Government Contracts	Donald M. Suica Hal Mosher	(202) 401-4062 (202) 401-4062
Interagency Agreements	Donald M. Suica Hal Mosher	(202) 401-4062 (202) 401-4062
OMB Circular A-76	Donald M. Suica Hal Mosher	(202) 401-4062 (202) 401-4062

GENERAL LITIGATION

Instructions For Use of Alphabetical Index of Issues

This list is not to be used in lieu of a written request for advice. Informal advice may be useful if there is insufficient time for requesting a written advisory opinion. *The attorneys listed are to be contacted only if the branch chief or assistant branch chief responsible for your region is not readily available.* The attorneys listed under each issue are not necessarily in the order of expertise.

If you have any comments or suggestions with respect to the list, please call (FTS) 202-622-3610.

GEOGRAPHICAL AREA HANDLED BY BRANCHES*

BRANCH 1 - Northeast (CC:NER), Midstates (CC:MSR)
BRANCH 2 - Western (CC:WR)
BRANCH 3 - Southeast (CC:SER)

The highlighted names are Branch Chiefs. All other names listed are attorneys.

Issues	Contact	Br.*	Telephone Number
BANKRUPTCY CODE			
Adequate Protection/Preferences/Turnover Problem	C. Wassel	1	(202) 622-3610
	W. Ryan	1	(202) 622-3610
	M. Hyman	2	(202) 622-3620
	W. Spatz	FO	(202) 622-3610
	J. Toor	3	(202) 622-3630
Automatic Stay/Setoff	**K. Zuba**	2	(202) 622-3620
	E. Rawlins	3	(202) 622-3630
	D. Dillmann	3	(202) 622-3630
	W. Ryan	1	(202) 622-3610
Chapter 7 and 11 Problems including discharge	B. Crowe	3	(202) 622-3630
	D. Dillmann	3	(202) 622-3630
	W. Ryan	1	(202) 622-3610
	C. Wassel	1	(202) 622-3610
	L. Schattner	3	(202) 622-3630
Chapter 12 and 13 Problems including discharge	M. Hyman	2	(202) 622-3620
	D. Swann	2	(202) 622-3620
	B. Crowe	3	(202) 622-3630
	R. Schell	1	(202) 622-3610
	S. Watson	1	(202) 622-3640
Claims filed by the Service including amendments (BC §503 and 507)	W. Ryan	1	(202) 622-3610
	D. Dillmann	3	(202) 622-3630
	D. Grogan	1	(202) 622-3610
Sovereign Immunity (BC §106)	M. Hyman	2	(202) 622-3620
	D. Dillmann	3	(202) 622-3630

	R. Schuman	1	(202) 622-3610
Substantive Tax Problems (B.C. § 505; I.R.C. § 1398, 1399, 6871)	W. Spatz	FO	(202) 622-3610
	B. Crowe	3	(202) 622-3630
	C. Wassel	1	(202) 622-3610
LEVIES	D. Grogan	1	(202) 622-3610
Administrative Levy and Sale Procedure	R. Schuman	1	(202) 622-3610
	M. Hyman	2	(202) 622-3620
	B. Uze	2	(202) 622-3620
	C. Samuel	3	(202) 622-3630
Suits - Wrongful Levy, Action for Failure to Honor Levy	D. Grogan	1	(202) 622-3610
	B. Uze	2	(202) 622-3620
	C. Samuel	3	(202) 622-3630
	L. Schattner	3	(202) 622-3630
Writs of Entry	K. Connelly	L&R	(202) 622-3640
	W. Brackett	2	(202) 622-3620
LIENS	S. Watson	1	(202) 622-3610
Community Property Problems	B. Uze	2	(202) 622-3620
	K. Zuba	2	(202) 622-3620
Electronic Lien Filing	E. Rawlins	3	(202) 622-3630
Filing of Notice; Priority Problems; Release and Discharge	D. Grogan	1	(202) 622-3610
	R. Schuman	1	(202) 622-3610
	D. Swann	2	(202) 622-3620
	B. Uze	2	(202) 622-3620
	C. Samuel	3	(202) 622-3630
	L. Schattner	3	(202) 622-3630
	R. Ferguson	2	(202) 622-3620
Property Subject to Collection	C. Wassel	1	(202) 622-3610
	M. Hyman	2	(202) 622-3620
	J. Toor	3	(202) 622-3630
	K. Zuba	2	(202) 622-3620
	C. Samuel	3	(202) 622-3630
Redemption by U.S.	M. Hyman	2	(202) 622-3620
	C. Campbell	3	(202) 622-3630
	C. Samuel	3	(202) 622-3630
Special Estate Tax Liens including section 6323A-B Liens	R. Schell	1	(202) 622-3610
	W. Brackett	2	(202) 622-3620
	E. Rawlins	3	(202) 622-3630
Setoffs including Application of Payments; Child Support and Student Loans	J. Toor	3	(202) 622-3630
	C. Samuel	3	(202) 622-3630
Shelter and Protestor Problems, Injunction by U.S.	**L. Schattner**	3	(202) 622-3630

SUMMONSES
Churches and Church Audits

	J. Clark	FO	(202) 622-3640
Designated Summonses	C. Samuel	3	(202) 622-3630
	R. Miller	L&R	(202) 622-3640
John Doe	J. Sekula	L&R	(202) 622-3640
	K. Zuba	2	(202) 622-3620
	J. Sekula	L&R	(202) 622-3640
	M. Hyman	2	(202) 622-3620
	S. Watson	1	(202) 622-3610
	C. Campbell	3	(202) 622-3630
General Procedures and Defenses to Compliance	C. Samuel	3	(202) 622-3630
	D. Kohn	2	(202) 622-3620
	K. Zuba	2	(202) 622-3620
	C. Samuel	3	(202) 622-3630
	L. Schattner	3	(202) 622-3630
Form 8300 Compliance Attorney Privilege	D. Swann	2	(202) 622-3620
	D. Swann	2	(202) 622-3620

MISCELLANEOUS ISSUES
Anti-Injunction Act

	J. Clark	FO	(202) 622-3640
Compromise and Settlements	C. Campbell	3	(202) 622-3630
	R. Walker	L&R	(202) 622-3640
	J. Toor	3	(202) 622-3630
	C. Campbell	3	(202) 622-3630
Environmental Concerns (CERCLA and NEPA)	C. Wassel	1	(202) 622-3610
	J. Clark	FO	(202) 622-3640
Escheat and Forfeiture by Other Government Units Effect on Tax Lien			
	K. Connelly	L&R	(202) 622-3640
Erroneous Refunds	J. Clark	FO	(202) 622-3640
	S. Watson	1	(202) 622-3610
	W. Brackett	2	(202) 622-3620
Frivolous Return Penalties	B. Camp	3	(202) 622-3630
	K. Connelly	L&R	(202) 622-3640
	L. Schattner	3	(202) 622-3630
Insolvency (31 U.S.C. § 3713)	D. Grogan	1	(202) 622-3610
	S. Watson	1	(202) 622-3610
	D. Grogan	1	(202) 622-3610
Jeopardy and Termination Assessments including I.R.C. §§ 7429 and 6867	D. Kohn	2	(202) 622-3620
	R. Schuman	1	(202) 622-3610

Tax Return Preparers, Penalties, Injunction Refund Suits	**K. Zuba**		
	E. Rawlins	2	(202) 622-3620
	L. Schattner	3	(202) 622-3630
Trust Fund Taxes Including I.R.C. §§ 6672 and 3505		3	(202) 622-3630
	S. Watson		
	W. Brackett	1	(202) 622-3610
	C. Samuel	2	(202) 622-3620
	B. Camp	3	(202) 622-3630
Taxpayer Bill of Rights		3	(202) 622-3630
	R. Miller		
	J. Sekula	L&R	(202) 622-3640
	K. Connelly	L&R	(202) 622-3640
	S. Watson	L&R	(202) 622-3640
		1	(202) 622-3610

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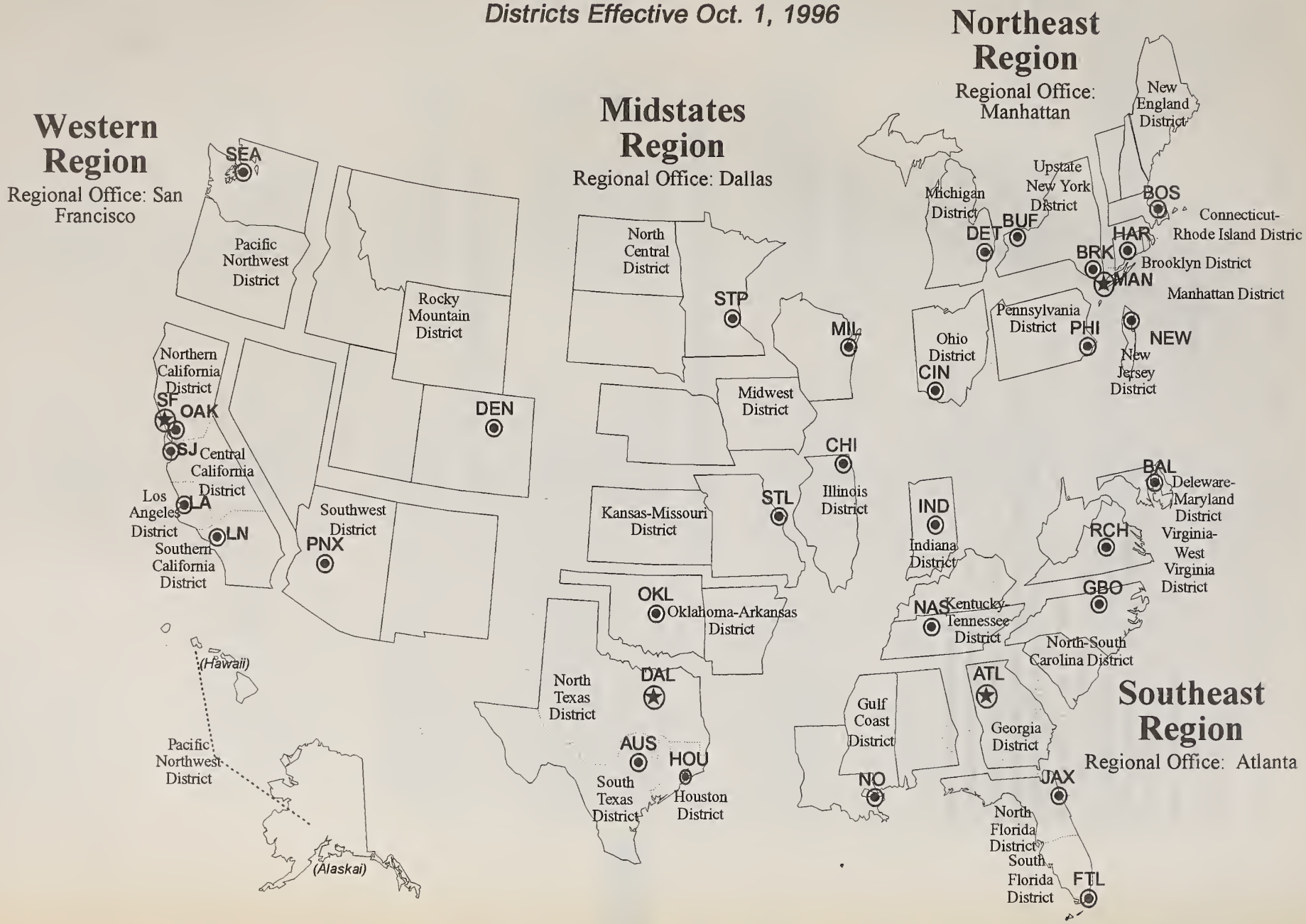
Internal Revenue Service Field Organization

Regions Effective Oct. 1, 1995
Districts Effective Oct. 1, 1996



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X

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Director, Real Estate Planning and Management	Lee Keller	(202) 535-4920	M:RE	Rm. 820 1st
National Director of Education	Tom Myerchin	(703) 308-6150	M:CE	Rm. 403 CC
National Director, Personnel Division	John E. Binnion, II	(202) 622-6300	M:H	Rm. 1408
Director, Legislative Affairs Division	Anne D. Raffaelli	(202) 622-3720	M:L	Rm. 3241
Director, Analysis and Studies	Bill Hannon	(202) 874-6237	M:A	6th Fl WEC
Director, Resourcing Business Systems and Integration	Margaret Patch	(202) 927-5930	M:R	6318 ICC
Chief, Office of Planning	Ted McQuiston	(202) 622-4907	M:PFM	Rm. 3114

and Financial Management				
Chief, Office of Executive Support	Robert Buggs	(202) 622-6320	M:ES	Rm. 3515

Office of Chief, Strategic Planning &Communications

Chief Strategic Planning & Communications	Roger Burgess	(202) 622-4200	PC	Rm. 1313
Executive Assistant	Frank Spielberg	(202) 622-2590	PC	Rm. 1315
National Director, Communications Div.	Judith Tomaso	(202) 622-4010	PC:C	Rm. 7009
National Director, Office of Quality	Audry Saari	(202) 622-5700	PC:Q	Rm. 2024
Director, Tax Forms & Publications	Sheldon Schwartz	(202) 622-5200	PC:FP	Rm. 5577
National Director, Strategic Planning Div.	Ty Ayers	(202) 376-0516	PC:PA	Rm. 725 MSQ
National Director, Multimedia Production Division	Raymona Stickell	(202) 622-7000	PC:PM	Rm. 1523 IR
Small Business Affairs	Barbara Jenkins	(202) 622-3359	PC:SB	Rm. 1211
Director, Business Analysis & Support	Keith Taylor	(202) 622-5933	PC:BA	Rm. 6325 ICC

Office of Chief, Taxpayer Services

Chief, Taxpayer Services	Judy K. Van Alfen	(202) 622-6860	T	Rm. 3407
Executive Assistant	Blanca Zayas	(202) 622-6860	T	Rm. 3407
Technical Staff Advisor	Carolyn Tavennor	(202) 622-6860	T	Rm. 3415
Executive Officer for Service Center Operations	Robert J. Carver	(202) 622-6450	T:E	Rm. 2023
Director, Taxpayer Service Design and Review Division	Thomas Carroll	(202) 622-6544	T:D	Rm. 3573
Director, Taxpayer Service Finance Division	Janet Balbo	(202) 283-0950	T:W	Rm. 2002 SB
National Director, Submission Processing	Jimmy Smith	(202) 283-1000	T:S	Rm. 4000 SB
Assistant Commissioner (Taxpayer Service)	Gwen Krauss	(202) 622-4220	T:T	Rm. 7331

Office of Chief, Headquarters Operations

Chief, Headquarters Operations	David Junkins*	(202) 622-8600	HQ	Rm. 1110
Executive Assistant	Ben Dadd	(202) 622-8600	HQ	Rm. 1110
Director, HQ Human Resources	Kent Baum	(202) 622-6420	HQ:HR	Rm. 1138
Director, EEO and Diversity	Paulette Sewell	(202) 622-4490	HQ:EEO	Rm. 1215
Director, Office of Financial Management	Bob Eisenhauer	(202) 622-3490	HQ:F	Rm. 7564
Director, Information Technology	Bill Moss	(202) 927-9370	HQ:I	Rm. 6222 ICC
Director, Planning Improvement & Communications	Paulette Sewell*	(202) 622-6890	HQ:PIC	Rm. 3139
Director, Support & Services	Leslie Lehrkinder	(202) 622-4440	HQ:SS	Rm. 1131

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BXR 5 = Suite 801, Bailey's Crossroads, Falls Church, VA 22041
BD = Suite 4000, 7201 Wisconsin Ave, Bethesda, MD 20814
CC = 2221 Jefferson Davis Highway, Crystal Plaza 6
CT = 1750 Connecticut Ave, NW
E = 999 E St.
ICC = ICC Building
IR = Main Building - 1111 Constitution Ave, NW
JSB = 633 3rd St, NW
L'EN = L'Enfant Plaza
MSQ = Market Square Building
NC = 500 North Capitol St.
SB = Salubria Building., 6710 Oxon Hill Rd., Oxon Hill, MD
UB = Universal Building, 1825 Connecticut Ave, NW
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MIDSTATES REGION

Regional Commissioner

2000SWRO, 4050 Alpha Road, 14th Floor, Dallas, TX 75244-4203

Regional Commissioner	Gary Booth	(214) 308-7000

Arkansas-Oklahoma District (Oklahoma City)

Little Rock

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District Director	James E. Donelson	(501) 324-5338

Oklahoma City

55 North Robinson Street, Oklahoma City, OK 73102-9229

District Director	Kenneth J. Sawyer	(405) 297-4411

Houston District (Houston)

1919 Smith Street, MS 1000HOU, Houston, TX 77002

District Director	James J. Walsh	(713) 653-3704

Illinois District (Chicago)

Chicago

230 S. Dearborn Street, Chicago, IL 60604

District Director	Vacant	

Springfield

320 W. Washington Street, Suite 702, Springfield, IL 62701

District Director	John C. Wendorff	(217) 527-6021

Kansas-Missouri District (St. Louis)

St. Louis

1222 Spruce Street, Room 2300, St. Louis, MO 63103

District Director	Ronald J. Lambert	(314) 539-2001

Wichita

271 W. 3rd Street, N, Wichita, KS 67202-1235

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Midwest District (Milwaukee)

Des Moines

Federal Bldg., 210 Walnut Street, Stop 1, Des Moines, IA 50309

District Director	Stephen J. Stalcup	(515) 284-4293

Milwaukee
Suite 760, 310 W. Wisconsin Avenue, Milwaukee, WI 53203-2221

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Omaha
Federal Office Bldg., 106 S. Fifteenth Street, Omaha, NE 68102

District Director	James A. Grant	(402) 221-4186

North Central District (St. Paul)

Aberdeen
Federal Bldg., 4th Floor, 115 Fourth Avenue, SE, Aberdeen, SD, 57401

District Director	Barbara H. Olberding	(605) 226-7201

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District Director	Thomas L. Eastwood	(701) 239-5147

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District Director	Jose Marrero	(612) 290-3326

North Texas District (Dallas)
1100 Commerce St., 1000DAL, Dallas, TX 75242

District Director	Bobby Scott	(214) 767-1191

South Texas District (Austin)
300 E. 8th Street, Austin, TX 78701

District Director	Michael L. Killfoil	(512) 499-5201

NORTHEAST REGION

Regional Commissioner

90 Church Street, New York, NY 10007

Regional Commissioner	Herma J. Hightower	(212) 264-7061

Brooklyn District

10 MetroTech Center, 625 Fulton Street, Brooklyn, NY 11201

District Director	Herbert J. Huff	(718) 488-2000

Connecticut-Rhode Island District (Hartford)

Hartford

Wm. R. Cotter Federal Bldg, 135 High Street, Hartford, CT 06103

District Director	Richard L. McCleary	(860) 240-4236

Providence

380 Westminster Mall, Providence, RI 02903

District Director	William M. Caine	(401) 528-4120

Manhattan District

P.O. Box 3000 290 Broadway, New York, NY 10008

District Director	Eugene D. Alexander	(212) 436-1000

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New England District (Boston)

Augusta

68 Sewall Street, Augusta, ME 04330

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Boston

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Portsmouth

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New Jersey District (Newark)

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Cincinnati

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Pennsylvania District (Philadelphia)

Philadelphia

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District Director	Richard L. McCleary	(215) 597-4210

Pittsburgh

1000 Liberty Avenue, Pittsburgh, PA 15222

District Director	Deborah S. Decker	(412) 644-5641

Upstate NewYork District (Buffalo)

Albany

Leo W. O'Brien Federal Building, Clinton Avenue & N. Pearl Street, Albany, NY 12207

District Director	Jean K. Pope	(518) 472-4453

Buffalo

111 W. Huron Street, Buffalo, NY 14202

District Director	Steven A. Jensen	(716) 846-5500

SOUTHEAST REGION

Regional Commissioner

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Regional Commissioner	John D. Johnson	(404) 331-6048

Delaware-Maryland District (Baltimore)

Baltimore

G.H. Fallon Federal Bldg., 31 Hopkins Plaza, Baltimore, MD 21201

District Director	Paul M. Harrington	(410) 962-3084

Wilmington

409 Silverside Road , Wilmington, DE 19809

District Director	John F. Devlin	(302) 791-4500 x 262

Georgia District (Atlanta)

Peachtree Summit Building, 401 W. Peachtree Street, Atlanta, GA 30365

District Director	Nelson A. Brooke	(404) 331-6191

Gulf Coast District (New Orleans)

Birmingham

500-22nd Street, S, Birmingham, AL 35233

District Director	Richard F. Moran	(205) 731-1257

Jackson

100 West Capitol Street, Stop 1, Jackson, MS 39269

District Director	Robert B. Douthitt	(601) 965-5083

New Orleans

600 South Maestri Place, Stop 6, New Orleans, LA 70130

District Director	Richard F. Moran	(504) 558-3344

Indiana District (Indianapolis)

575 N. Pennsylvania Street, Indianapolis, IN 46204

District Director	David B. Palmer	(317) 226-6016

Kentucky-Tennessee District (Nashville)

Louisville

601 West Broadway, Room 23 , Louisville, KY 40202

District Director	Alvin H. Kolak	(502) 582-5331

Nashville
801 Broadway, Nashville, TN 37203

District Director	John C. Stocker	(615) 736-5731

North-South Carolina District (Greensboro)

Columbia
1835 Assembly Street, Columbia, SC 29201

District Director	Donald L. Breihan	(803) 765-5701

Greensboro
320 Federal Place, Greensboro, NC 27401

District Director	J.R. (Bob) Starkey	(919) 378-2091

North Florida District (Jacksonville)
400 W. Bay Street, Jacksonville, FL 32202

District Director	Dale Hart	(904) 232-2945

South Florida District (Ft. Lauderdale)
One N. University Drive, Bldg B, Ft. Lauderdale, FL 33318

District Director	Bruce Thomas	(305) 424-2200

Virginia-West Virginia District (Richmond)

Parkersburg
425 Juliana Street, Parkersburg, WV 26101

District Director	Edward Weiler	(304) 420-6783

Richmond
400 North 8th Street, Richmond, VA 23240

District Director	Margaret J. Lullo	(804) 771-2255

WESTERN REGION

Regional Commissioner

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Regional Commissioner	Thomas P. Coleman	(415) 556-3300

Central California District (San Jose)

Suite 900, 55 South Market Street, San Jose, CA 95113

District Director	Billy J. Brown	(408) 494-8200

Los Angeles District

300 N. Los Angeles Street, Los Angeles, CA 90012

District Director	Richard Orosco	(213) 894-4120

Northern California District (Oakland)

Sacramento

4330 Watt Avenue, No. Highlands, CA 95660

District Director	Gerald F. Swanson	(916) 974-5001

San Francisco

1301 Clay Street , Oakland, CA 94612

District Director	Cal Esselstrom	(510) 637-2700

Pacific-Northwest District (Seattle)

Anchorage

Room 114, 949 E. 36th Avenue, Anchorage, AK 99508

District Director	Michael R. Allen	(907) 271-6200 Fax: (907) 271-6408

Honolulu

PJKK Federal Bldg, 300 Ala Moana Boulevard, #50089, Honolulu, HI 96850

District Director	Robert D. Ah Nee	(808) 541-3300

Portland

1220 SW Third , Portland, OR 97204 or P.O. Box 3341, Portland, OR 97208

District Director	Carolyn K. Leonard	(503) 326-3568

Seattle

915 Second Avenue, Room 2498, Seattle, WA 98174

District Director	Ronda L. Hon	(206) 220-6010

Rocky Mountain District (Denver)

Boise

550 W. Fort Street, Boise, ID 83724

District Director	Jerald H. Heschel, II	(208) 334-1277

Cheyenne

308 West Twenty-first St., Cheyenne, WY 82001

District Director	Stephen E. Taylor	(307) 772-2472

Denver

600 17th Street, Stop 1000DEN, Denver, CO 80202

District Director	Walter A. Hutton, Jr.	(303) 446-1000

Helena

2nd Floor, Federal Building, 301 South Park Avenue, Helena, MT 59626

District Director	Thomas T. Kuntz	(406) 449-5250

Salt Lake City

465 South 400 East, Salt Lake City, UT 84111

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Southern California District (Laguna Niguel)

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District Director	Jesse A. Cota	(714) 643-4031

Southwest District (Phoenix)

Albuquerque

5338 Montgomery, NE, Albuquerque, NM 87109

District Director	Bernard L. Barela	(505) 837-5500

Las Vegas

4750 W. Oakey Blvd.. Las Vegas, NV 89102

District Director	Brian P. McMahon	(702) 455-1093

Phoenix

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District Director	Mark D. Cox	(602) 207-8289

SERVICE CENTERS

Andover Service Center
310 Lowell Street, Andover, MA 01812

Director	Thomas M. Quinn	(508) 474-5421

Atlanta Service Center
4800 Buford Highway, Chamblee, GA 30341

Director	Beverly A. Stowell	(404) 455-2214

Austin Compliance Center
1821 Directors Blvd, Room 201, Stop 10, Austin, TX 78744

Director	Donovan Williams	(512) 460-0800

Austin Service Center
3651 S. Interregional Hwy, Austin, TX 78741

Director	Charles J. Peoples	(512) 462-7002

Brookhaven Service Center
1040 Waverly Avenue, Holtsville, NY 11742

Director	Carol M. Landy	(516) 654-6123

Cincinnati Service Center
201 W. Second Street, Covington, KY 41019

Director	John A. Ressler	(606) 292-5678

Fresno Service Center
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Director	Theron C. Polivka	(209) 454-6001

Kansas City Service Center
2306 E. Bannister Road, Kansas City, MO 64131

Director	Ladd Ellis, Jr.	(816) 926-5512

Memphis Service Center
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Director	Richard W. Marsh	(901) 365-5353

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Director	Michael S. Bigelow	(801) 620-6365

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Appeals

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Office of Field Services

Director	Gary Knott	(202) 401-4203	228 Aero

Office of Large Cases

Director	Jacob Meyer	(202) 401-4164	227 Aero

Office of Appraisal Services

Director	Michael J. Coyne	(202) 401-4156	224 Aero

Office of International Programs

Director	Thomas Louthan	(202) 401-4098	234 Aero

MIDSTATES REGION

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Chief	William C. Reitan	(713) 773-7250

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Midwest District (Milwaukee)

Appeals Office, Milwaukee
310 W. Wisconsin Avenue, Suite 780, Milwaukee, WI 53203
FTS: (414) 297-4234

Chief	Vacant	(414) 297-4234

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Internal Revenue Service, Appeals Office Stop 34, 210 Walnut Street, Des Moinesa, IA 50309-2109
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Chief	Barry L. Gerken	(402) 221-3683

North Central District (St. Paul)

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175 5th Street East, Suite 600, Box 120, St. Paul, MN 55101-2901
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Chief	Kenneth J. Wielinshi	(612) 290-3867

Suboffice, Aberdeen, SD
Office Address: Internal Revenue Service, Post Office & Courthouse, 102 4th Avenue SE, Room 216, Aberdeen, SD 57401
Regular Mail: P.O. Box 1003, Aberdeen, SD 57401
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North Texas District (Dallas)

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8000 NWSAT, 4050 Alpha Rd, Suite 517, Dallas, TX 75244-4203
FTS: (214) 308-7311

Chief	Elaine C. Wedgeworth	(214) 308-7311

South Texas District (Austin)

IRS-Appeals Office 8000AUS, 300 E. 8th Street, Suite 602, Austin, TX 78701
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Chief	Fred R. Box	(512) 499-5662

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NORTHEAST REGION

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Regional Director of Appeals	Vacant	(212) 264-7845

Connecticut-Rhode Island District (Hartford)

Appeals Office, Hartford

Internal Revenue Service, Suite 200, 333 East River Drive, East Hartford, CT 06108-4202
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Chief	Joseph F. Scherzinger	(203) 290-4044

Suboffice, Providence, RI

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Manhattan District

Appeals Office, Long Island, NY

50 Clinton Street - 3rd Floor, Hempstead, NY 11550
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Chief	Murray Navarro	(516) 539-6287

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Regular Mail: P.O. Box 2954, Church Street Station, New York, NY 10008
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New England District (Boston)

Appeals Office, Boston

Room 493, 10 Causeway Street, Boston, MA 02222-1083
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Chief	Linda M. Garrard	(617) 565-7900

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Appeals Office, Burlington

Appeals Office, Internal Revenue Service, Courthouse Plaza, 199 Main Street, Room 406A, Burlington, VT 05401-8345
FTS: (802) 860-2012 FAX: (802) 860-2006

Appeals Office, Portsmouth

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FTS: (603) 433-0741 FAX: (603) 433-0780

New Jersey District (Newark)

Suite 1400, One Newark Center, Newark, NJ 07102
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Chief	Patrick J. Glynn	(201) 645-3670

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Chief	Edward C. Heinz	(513) 684-3372

Subffice, Cleveland, OH

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FTS: (216) 623-2012 FAX: (216) 522-7910
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Chief	Vacant	(216) 623-2012

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Suboffice, Toledo, OH

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Pennsylvania District (Philadelphia)

Appeals Office, Philadelphia

Suite 2200, Mellon Independence Center, 701 Market Street, Philadelphia, PA 19106
FTS: (215) 597-2177 FAX: (215) 597-3675
(8:30 a.m. - 5:00 p.m. ET)

Chief	Thomas J. Gill	(215) 597-2177	ext. 108

Suboffice, Pittsburgh, PA

Rm. 601, Liberty Center, 1001 Liberty Avenue, Pittsburgh, PA 15222
FTS: (412) 644-4760 FAX: (412) 644-3309
(8:30 a.m. - 5:00 p.m. ET)

Chief	Malvern P. Powell	(412) 644-4765

Upstate New York District (Buffalo)

Appeals Office, Buffalo

Suite 400 Guaranty Building, 28 Church Street, Buffalo, NY 14202
FTS: (716) 551-5330 FAX: (716) 551-5257
(8:15 a.m. - 4:45 p.m. ET)

Chief	Joseph Graim	(716) 551-5681

Suboffice, Albany, NY

Internal Revenue Service, Appeals Office, 403 New Karner Road, Albany, NY 12205
FTS: (518) 464-1632 FAX: (518) 464-1636

Suboffice, Newburgh, NY

Internal Revenue Service, Appeals Office, 500 Stony Brook Court, P.O. Box 2748, Newburgh, NY 12550-6523
FTS: (914) 562-4203 FAX: (914) 562-3001

Suboffice, Rochester, NY

Internal Revenue Service, Corporate Place , 255 East Avenue , Room 317, Rochester, NY 14604
FTS: (716) 263-6743 FAX: (716) 263-6261

Suboffice, Syracuse, NY

Internal Revenue Service, Suite 302, 615 Erie Boulevard West, Syracuse, NY 13204
FTS: (315) 448-7949 FAX: (315) 448-7943

SOUTHEAST REGION

Regional Director of Appeals

Office Address: Suite 2118, Stop 170-R, 401 W. Peachtree Street, NW, Atlanta, GA 30365
Regular Mail: P.O. Box 926, Stop 170-R, Atlanta, GA 30370
FTS: (404) 331-6848 FAX: (404) 331-1347
(7:45 a.m. - 4:30 p.m. ET)

Regional Director of Appeals	Daniel L. Black, Jr.	(404) 331-6848

Delaware-Maryland District (Baltimore)

Appeals Office, Baltimore, MD

Room 2601, 200 St. Paul Place, Baltimore, MD 21202
FTS: (410) 962-2504 FAX: (410) 962-3146
(8:30 a.m. - 5:00 p.m. ET)

Chief	Thomas L. Kruse	(410) 962-2504

Suboffice, Washington, DC

4620 Wisconsin Avenue, NW, Third Floor, Washington, DC 20016
FTS: (202) 634-5414 FAX: (202) 634-5484
(8:15 a.m. - 4:45 p.m. ET)

Chief	David M. Geber	(202) 634-5422 ext. 366

Suboffice, Wilmington, DE

Internal Revenue Service, Suite 101, 6 Denny Road, Wilmington, DE 19809
FTS: (302) 761-1712 or (302) 761-1713 FAX: (302) 761-1719

Georgia District (Atlanta)

Appeals Office, Atlanta, GA

Office Address: Suite 1455, 401 W. Peachtree Street, NW, Atlanta, GA 30365
Regular Mail: P.O. Box 926, Stop 1100-D, Atlanta, GA 30370
FTS: (404) 331-6451 FAX: (404) 331-4279
(8:00 a.m. - 4:30 p.m. ET)

Chief	Charles R. Barnes	(404) 331-6265

Gulf Coast District, (New Orleans)

Appeals Office, New Orleans

600 S. Maestri Place, Room 215, Stop 20, New Orleans, LA 70130
FTS: (504) 558-3160 FAX: (504) 558-3155
(8:00 a.m. - 4:30 p.m. CT)

Chief	Sandra T. Williams	(504) 558-3160

Suboffice, Birmingham, AL

Room 330, 500 22d Street, S, Birmingham, AL 35233
FTS: (205) 731-1134 FAX: (205) 731-3436
(7:45 a.m. - 4:30 p.m. CT)

Chief	Kathleen Novack	(205) 731-1138

Suboffice, Jackson, MS

Internal Revenue Service, Room 1201 , 100 W. Capitol Street, Jackson, MS 39269
FTS: (601) 965-4931 FAX: (601) 965-4017

Indiana District (Indianapolis)

Appeals Office, Indianapolis, IN

Office Address: Room 203, 429 N. Pennsylvania Street, Indianapolis, IN 46204
Regular Mail: P.O. Box 44850 Stop 72, Indianapolis, IN 46244
FTS: (317) 226-7955 FAX: (317) 226-5342
(8:00 a.m. - 4:45 p.m. ET)

Chief	Gerald W. Wendel	(317) 226-7955

Suboffice, South Bend, IN
Internal Revenue Service, 611 Lincolnway East, South Bend, IN 46601
FTS: (219) 236-8101 FAX: (219) 236-8116

Kentucky-Tennessee District (Nashville)

Appeals Office, Nashville, TN

Suite 300, 810 Broadway, Nashville, TN 37203-3876
FTS: (615) 736-7380 FAX: (615) 736-5865
(7:45 a.m. - 4:30 p.m. CT)

Chief	Louie C. Mays	(615) 736-7380

Suboffice, Knoxville, TN
Internal Revenue Service, Drawer 400, 710 Locust Street, Knoxville, TN 37902
FTS: (615) 545-4454 FAX: (615) 545-4312

Suboffice, Lexington, KY
Internal Revenue Service, Appeals Office, Room 210, 1500 Leestown Road,Lexington, KY 40511
FTS: (606) 233-2570 FAX: (606) 233-2819

Suboffice, Louisville, KY
Suite 1010 Heyburn Building, 332 W. Broadway, Louisville, KY 40202-2118
FTS: (502) 582-5445 FAX: (502) 582-6555
(8:00 a.m. - 4:45 p.m. ET)

Chief	Walter Jernigan	(502) 582-6622

Suboffice, Memphis, TN
Internal Revenue Service, 22 N. Front Street, Suite 650, Memphis, TN 38103
FTS: (901) 544-3518 FAX: (901) 544-4258

North Florida District (Jacksonville)

Appeals Office, Jacksonville

Box 35083, Federal Office Bldg, 400 W. Bay Street, Room 364, Jacksonville, FL 32202
FTS: (904) 232-2492 FAX: (904) 232-3315
(7:45 a.m. - 4:30 p.m. ET)

Chief	K. Steve Burgess	(904) 232-2801

Suboffice, Tampa, FL
Internal Revenue Service, Suite 812, 2203 North Lois Avenue, Carteret Bank Bldg., Tampa, FL 33607
FTS: (813) 348-1788 FAX: (813) 348-1770

North-South Carolina District (Greensboro)

Appeals Office, Greensboro

320 Federal Place, Room 527, Greensboro, NC 27401
FTS: (910) 378-2124 FAX: (910) 378-2128
(7:45 a.m. - 4:30 p.m. ET)

Chief	Larry L. Davis	(910) 378-2126

Suboffice, Charlotte, NC
6635 Executive Circle, Suite 180, Charlotte, NC 28212
FTS: (704) 563-3184 FAX: (704) 563-3166

Suboffice, Columbia, SC
Internal Revenue Service, Strom Thurmond Federal Building, Room 1267, 1835 Assembly Street - MDP 43, Columbia, SC 29201
FTS: (803) 765-5748 FAX: (803) 253-3059

South Florida District (Fort Lauderdale)

Appeals Office, Ft. Lauderdale, FL
Atrium West, Suite 240, 7771 W. Oakland Park Blvd., Sunrise, FL 33351
FTS: (305) 572-2801 FAX: (305) 572-5138

Suboffice, Miami, FL
Room 1014 Federal Office Bldg, 51 SW First Avenue, Miami, FL 33130
FTS: (305) 982-5283 FAX: (305) 982-5405
(7:45 a.m. - 4:30 p.m. ET)

Chief	Steven D. Herscovitz	(305) 982-5250

Virginia-West Virginia District (Richmond)

Appeals Office, Richmond, VA
Suite 100, 2727 Enterprise Parkway, Richmond, VA 23294
FTS: (804) 771-2881 FAX: (804) 771-8161
(8:00 a.m. - 4:30 p.m. ET)

Chief	John D. Piper	(804) 771-2881

Suboffice, Bailey's Crossroads, VA
Internal Revenue Service, Room 803, One Skyline Place , 5205 Leesburg Pike, Bailey's Crossroads, VA 22041
FTS: (703) 756-6697 FAX: (703) 756-4475

Associate Chief	Edmund Kulsick	(703) 756-6697

Suboffice, Huntington, WV
Internal Revenue Service, 301 Sidney L. Christie Federal Bldg., 501 Ninth Street, Huntington, WV 25701
FTS: (304) 529-5541 FAX: (304) 529-5078

Suboffice, Charleston, WV
Internal Revenue Service, Shonk Plaza, Room 105,150 Court Street,Charleston, WV 25301
FTS: (304) 347-5907 FAX: (304) 347-5946

WESTERN REGION

Regional Director of Appeals

Internal Revenue Service, 1650 Mission Street, Room 411, San Francisco, CA 94103
FTS: (415) 556-0790 FAX: (415) 556-2450

Regional Director of Appeals	Donato Cantalupo	(415) 556-0790 VMS 3720 02 1180

Central California District (San Jose)

Appeals Office, San Jose

55 South Market Street, Room 516, San Jose, CA 95113
FTS: (408) 494-7800 FAX: (408) 494-7831

Chief	Jackson Kohagura	(408) 494-7804 VMS 3720 02 1198

Suboffice, Fresno, CA

Internal Revenue Service, 850 L Street, Fresno, CA 93721
FTS: (209) 499-6000 FAX: (209) 499-6035

Los Angeles District (Los Angeles)

Appeals Office, Los Angeles

300 N. Los Angeles Street, Room 3054, Los Angeles, CA 90012
FTS: (213) 894-5765 FAX: (213) 894-6282
(8:00 a.m. - 4:30 p.m. PT)

Acting Chief	Miles Jackson	(213) 894-4710 VMS 3720 02 1194

Suboffice, El Monte, CA

Internal Revenue Service, 9050 E. Flair Drive, El Monte, CA 91731
FTS: (818) 572-7895 FAX: (818) 572-7621

Suboffice, Glendale, CA

Internal Revenue Service, Suite 600, 330 N. Brand Blvd., Glendale, CA 91203
FTS: (818) 242-5804 FAX: (818) 242-5804

Acting Chief	Ann B. Mitchell	(818) 242-5804 VMS 3720 02 1204

Suboffice, Thousand Oaks, CA

Internal Revenue Service, West Pavilion, 950 Hampshire Road, Thousand Oaks, CA 91361
FTS: (805) 371-6799 FAX: (805) 494-6759

Northern California District (San Francisco)

Appeals Office, San Francisco

Suite 400, 160 Spear Street, San Francisco, CA 94105
FTS: (415) 744-9295 FAX: (415) 744-9236
(8:00 a.m. - 4:30 p.m. PT)

Acting Chief	Charles Checchi	(415) 744-9308 VMS 3720 02 1182

Suboffice, Sacramento, CA

Internal Revenue Service, 3310 El Camino Ave., Suite 170, Sacramento, CA 95821
FTS: (916) 974-5800 FAX: (916) 974-5844

Chief	Oris McMillian	(916) 974-5858 VMS 3720 02 1203

Suboffice, Walnut Creek, CA
Internal Revenue Service, 201 N. Civic Drive, Suite 220, Walnut Creek, CA 94596
FTS: (510) 210-7091 FAX: (510) 210-7093

Pacific-Northwest District (Seattle)

Appeals Office, Seattle
915 Second Avenue Rm 2790, Seattle, WA 98174
FTS: (206) 220-5914 FAX: (206) 220-5925
(8:00 a.m. - 4:30 p.m.)

Chief	Jerald M. Peterson	(206) 220-5929 VMS 3720 02 1208

Suboffice, Anchorage, AK
Old Federal Bldg, 605 West Fourth Avenue, Room 235, Anchorage, AK 99501
FTS: (907) 271-2841 FAX: (907) 271-2857

Suboffice, Honolulu, HI
Internal Revenue Service, PJKK Federal Building, 300 Ala Moana, Honolulu, HI 96850
FTS: (808) 541-3340 FAX: (808) 541-3658

Suboffice, Portland, OR
222 SW Columbia, Suite 400, Portland, OR 97201-6604
FTS: (503) 326-3281 FAX: (503) 326-4951
(8:00 a.m. - 4:30 p.m. PT)

Acting Chief	Robert Weiner	(503) 326-5035 VMS 3720 02 1217

Rocky Mountain District (Denver)

Appeals Office, Denver
Internal Revenue Service, 8000 DEN, Suite 400, Federal Bldg., 1244 Speer Blvd., Denver, CO 80204
FTS:(303) 844-2893 FAX:(303) 844-5949

Chief	Dwight Sumner	(303) 844-2893 VMS 3250 02 5565

Suboffice, Boise, ID
Internal Revenue Service, Box 041, R. 355, 550 W. Fort Street, Boise, ID 83724
FTS: (208) 334-1593 FAX: (208) 334-9240

Suboffice, Cheyenne, WY
Internal Revenue Service, Room 8017, 2120 Capitol Avenue, Cheyenne, WY 82001
FTS: (307) 772-2625 FAX: (307) 772-2662

Suboffice, Helena, MT
Internal Revenue Service, Federal Building, Rm 242, 301 S. Park Avenue, Helena, MT 59626
FTS: (406) 449-5346 FAX: (406) 449-5051

Suboffice, Salt Lake City, UT
Internal Revenue Service, 8000 SLC, Federal Bldg, Room 4311, 125 S. State Street, Salt Lake City, UT 84138
FTS: (801) 524-6805 FAX: (801) 524-6284

Chief	Vacant	(801) 524-6805

Southern California District (Laguna Niguel)

Appeals Office, Laguna Niguel, CA

Internal Revenue Service, 24000 Avila Road, Suite 4404, Laguna Niguel, CA 92656
FTS: (714) 643-4342 FAX: (714) 643-4056

Chief	Ray Gump	(714) 643-4339 VMS 3720 02 1191

Suboffice, Riverside, CA

Internal Revenue Service, 6377 Riverside Avenue Bldg. A, Suite 110, Riverside, CA 92506
FTS: (909) 276-6441 FAX: (909) 276-6124

Suboffice, San Diego, CA

Internal Revenue Service, 701 B Street, Suite 900, San Diego, CA 92101-8180
FTS: (619) 557-5940 FAX: (619) 557-6989

Acting Chief	Jon Leo	(619) 557-6926 VMS 3720 01 2080

Southwest District (Phoenix)

Appeals Office, Phoenix

Suite 1501, 3225 N. Central Avenue, Phoenix, AZ 85012
FTS: (602) 640-4908 FAX: (602) 640-4942

Chief	Darrell P. Ladmirault	(602) 640-4908 VMS 3520 02 5560

Suboffice, Albuquerque, NM

IRS Appeals Office MS 8000 ALB, 5338 Mongomery Blvd. NE, Suite 401, Albuquerque, NM 87109-1313
FTS: (505) 837-9000 FAX: (505) 837-9006

Suboffice, Las Vegas, NV

4750 West Oakey Blvd., 4th Floor, Las Vegas, NV 89102
FTS: (702) 455-1130 FAX: (702) 455-1175

Chief	Marvin Weisbart	(702) 455-1138 VMS 3720 02 1211

XII

Suboffice, Reno, NV

Internal Revenue Service, 675 W. Moana Lane, Reno, NV 89509
FTS: (702) 824-2246 FAX: (702) 824-2249

Appeals Office, Fresno WRAPS

858 L Street, Fresno, CA 93721
FTS: (209) 499-6200 FAX: (209) 499-6232

Chief	Claudia P. Guzman	(209) 499-6200 VMS 7702 02 1192

DEPARTMENT OF TREASURY

OFFICE OF GENERAL COUNSEL

1500 Pennsylvania Avenue, NW, Washington, DC 20220

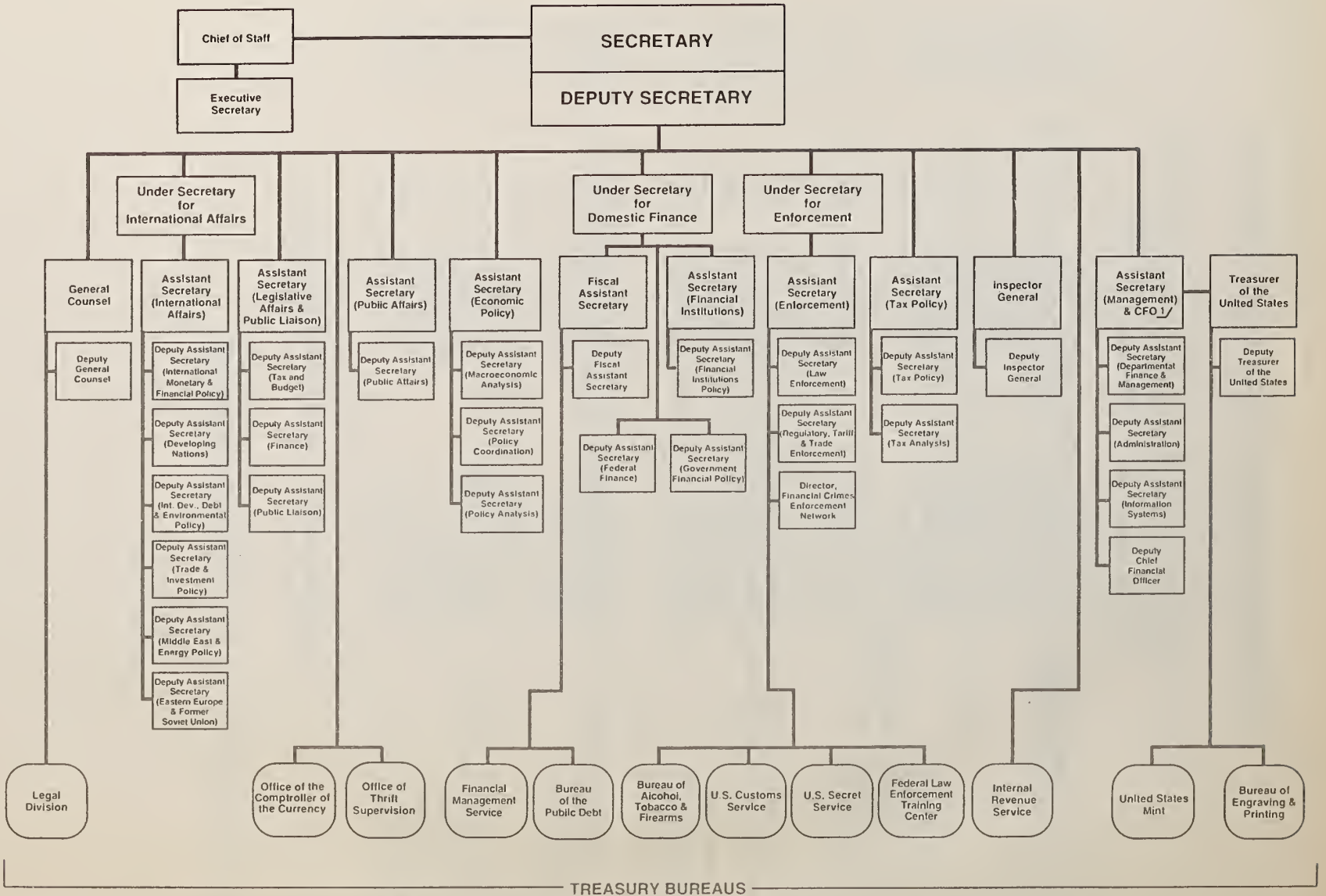
General Counsel	Edward S. Knight	(202) 622-0287	G	3000 MT
Special Assistant to the General Counsel	Robin S. Gross	(202) 622-0307	G	3018 MT
Review Analyst and Scheduling Coordinator	June Gayle Turner	(202) 622-0027	G	3000 MT
Staff Assistant	Veronica C. Dawson	(202) 622-0287	G	3000 MT
Deputy General Counsel	Dennis I. Foreman	(202) 622-0283	GO	3000 MT
Secretary	Jane G. Yarbrough	(202) 622-0283	GO	3000 MT
Administrative Officer	Betsy B. Wood	(202) 622-0302	GO	3010 MT
General Counsel Secretariat	Barbara A. Freeland	(202) 622-0305	GO	3014 MT
Associate General Counsel (Legislation, Litigation, and Regulation)	Richard S. Carro	(202) 622-1146	GL	1422MT
Deputy Associate General Counsel	Thomas M. McGivern	(202) 622-2317	GL	1414 MT
Assistant General Counsel (Banking & Finance)	John E. Bowman	(202) 622-1964	GB	2026 MT
Secretary	Yvette Hill	(202) 622-0480	GB	2026 MT
Deputy Assistant General Counsel	Roberta K. McInerney	(202) 622-1988	GB	2025 MT
Assistant General Counsel (Enforcement)	Robert M. McNamara, Jr.	(202) 622-1913	GE	2310 MT
Secretary	Barbara M. Fuentes	(202) 622-1925	GE	2310 MT
Deputy Assistant General Counsel	James R. Alliston	(202) 622-1927	GE	2308 MT
Legal Counsel, (FinCEN)	Stephen R. Kroll	(703) 905-3590	GE	
Assistant General Counsel (Administrative and General Law)	Kenneth R. Schmalzbach	(202) 622-0450	GA	1410MT
Secretary	Jean B. Long	(202) 622-1138	GA	1410 MT
Deputy Assistant General Counsel	Stephen J. McHale	(202) 622-0450	GA	1410 MT
Senior Counsel for Ethics	Henry H. Booth	(202) 622-0450	GA	1409 MT
Assistant General Counsel (International Affairs)	Russell L. Munk	(202) 622-1899	GI	2314 MT
Secretary	Louvenia Anderson	(202) 622-1912	GI	2314 MT
Deputy Assistant General Counsel	Marilyn L. Muench	(202) 622-1986	GI	2013 MT
Chief Counsel, Foreign Assets Control	William B. Hoffman	(202) 622-2410	GI	2101 ANX
Tax Legislative Counsel	Glen A. Kohl	(202) 622-0140	GI	3064 MT
International Tax Counsel	Joseph A. Guttentag	(202) 622-0130	GI	3064 MT
Benefits Tax Counsel	Randolf H. Hardock	(202) 622-0170	GI	3111 MT
Counsel to the Inspector General	Francine Kerner	(202) 622-1090	GI	2222 MT

President National Treasury Employees Union (NTEU) Chapter 251

Frances Simo	(202) 622-9872	5326 IR

* Information from the Department of the Treasury Telephone Directory, April 1995.

THE DEPARTMENT OF THE TREASURY



1/ Assistant Secretary (Management) is the Chief Financial Officer (CFO).

Approved: /s/ Robert E. Rubin Secretary of the Treasury Date

3/30/95

DEPARTMENT OF JUSTICE, TAX DIVISION

Main = Main Department of Justice Bldg., 10th and Constitution Avenue, NW, Washington, DC 20530
JCB = Judiciary Center Bldg., 555 - 4th St., NW Washington, DC 20001
DOJ/Tax Division, Maxus Energy Tower, 717 North Harwood, Suite 400, Dallas, TX 75201
BICN = 600 E. St., NW, Washington, DC 20530

TAX DIVISION MANAGEMENT

OFFICE OF THE ASSISTANT ATTORNEY GENERAL

Assistant Attorney General	Loretta C. Argrett	(202) 514-2901	Main 4143
Deputy Assistant Attorney General	Mark E. Matthews	(202) 514-2915	Main 4143
Deputy Assistant Attorney General	Claire Fallon	(202) 514-5109	Main 4143

Special Assistants

Special Assistant	Beverly Ortega Babers	(202) 514-2967	Main 4139
Special Assistant	Richard G. Larkins	(202) 514-2574	Main 4140
Special Assistant	Jill R. Shellow	(202) 616-2844	Main 4610

Director, Office of Training

Director, Office of Training	Walter Owen Pryor	(202) 514-6722	6102 JCB

Section Chiefs

Appellate Section	Gary R. Allen	(202) 514-3361	4324 Main
Director, Criminal Enforcement	Stanley F. Krysa	(202) 514-2973	4609 Main
Criminal Enforcement Section, Northern Region	E. Ralph Pierce	(202) 514-0003 FAX: (202) 514-8455	4625 Main
Criminal Enforcement Section, Southern Region	J. Randolph Maney, Jr.	(202) 514-4334	5154 BICN
Criminal Enforcement Section, Western Region	Ronald A. Cimino	(202) 514-5247	5127 BICN
Criminal Appeals & Tax Enforcement Policy Section	Robert E. Lindsay	(202) 514-3011	4131 Main
Civil Trial Section, Central Region	John A. Dicicco (Acting)	(202) 514-6502	8921-B JCB
Civil Trial Section, Eastern Region	Edward J. Snyder	(202) 307-6426	6126 JCB
Civil Trial Section, Northern Region	D. Patrick Mullarkey	(202) 307-6533	7804-A JCB
Civil Trial Section, Southern Region	Steven Shapiro	(202) 514-5905	6243-A JCB
Civil Trial Section,Western Region	Jerome H. Fridkin	(202) 307-6413	7907-B JCB
Court of Federal Claims	Mildred L. Seidman	(202) 307-6440	8804-A JCB
Office of Review	Milan D. Karlan	(202) 307-6567	6846 JCB
Executive Officer	E. Timothy Wagner.	(202) 616-2558	5170 BICN

Senior Litigation Counsel

Senior Litigation Counsel	John J. McCarthy	(202) 307-6398	7201 JCB

Special Litigation Counsels

Special Litigation Counsel	Ernest J. Brown	(202) 514-3363	4324 Main
Special Litigation Counsel	Jonathan S. Cohen	(202) 514-2970	4525 Main
Special Litigation Counsel	Dennis M. Donohoe	(202) 307-6492	7104 JCB
Special Litigation Counsel	Donald J. Gavin	(202) 307-6400	7203 JCB

Senior Legislative Counsel

Senior Legislative Counsel	Stephen J. Csontos	(202) 307-6419	6645 JCB

Senior Counsel For International Tax Matters

Senior Counsel for International Tax Matters	James Springer	(202) 514-5396	4136 Main

Assistant Chiefs, Appellate Section

Appellate	Richard Farber	(202) 514-2959	Main 4330
Appellate	Gilbert S. Rothenberg	(202) 514-2914	Main 4334

Assistant Chiefs, Criminal Enforcement Section

Northern Region	Jerrold Kluger	(202) 514-5186	Main 4621
Northern Region	Curtis Nash	(202) 514-5178	Main 4631
Southern Region	Ralph E. Belter	(202) 514-5192	5153 BICN
Southern Region	Rosemary E. Paguni	(202) 514-5191	5151 BICN
Western Region	Mark E. Friend	(202) 514-2986	5128 BICN
Western Region	(Vacant)	(202) 514-5193	5126 BICN

Criminal Appeals and Tax Enforcement Policy Section

Criminal Appeals and Tax Enforcement Policy Section	Alan Hechtkopf	(202) 514-2480	Main 4135

Assistant Chiefs, Civil Trial Sections

Central Region	John A. Dicicco	(202) 514-6541	8921-D JCB
Central Region	Seth G. Heald	(202) 514-6508	8921-A JCB
Eastern Region	J. Brian Ferrel	(202) 307-6423	6124 JCB
Eastern Region	Michael J. Kearns	(202) 307-6430	6808 JCB
Northern Region	Deborah S. Meland	(202) 307-6535	7810 JCB
Northern Region	Thomas R. Jones	(202) 307-6570	7124 JCB
Southern Region	Herbert L. Moody, Jr.	(202) 514-5907	6241-A JCB
Southern Region	Richard F. Mitchell	(202) 514-6485	6909 JCB
Western Region	Terri E. Shapiro	(202) 307-6543	7907-A JCB
Western Region	Robert S. Watkins	(202) 307-6415	7913 JCB
Attorney-in-Charge Dallas Field Office	Louise P. Hytken	(214) 655-3104	4100 MET

Assistant Chiefs, Court of Federal Claims Section

Assistant Chief	David D. Gustafson	(202) 307-6511	8124-JCB
Assistant Chief	Terry T. Coles	(202) 307-6459	8810 JCB

Staff Assistants

Appellate	Cecilia A. Sgarlata	(202) 514-3361	Main 4324

Criminal	Willo A. Clarke	(202) 514-2973	Main 4611
Claims Court	E. Frances Crawley	(202) 307-6440	8804 JCB
CTS, Central	Carolyn Hart	(202) 514-6502	8637 JCB
CTS, Eastern	Colleen Chappelear	(202) 307-6426	6806 Main
CTS, Southern	Elaine R. Early	(202) 514-5905	6243 JCB
Dallas Field Office	Raymond Pike	(214) 655-3155	4213 MET
CTS, Northern	Frances Winborne	(202) 307-6533	7809 JCB
CTS, Western	Thersa M. Singleton	(202) 307-6413	7907-C JCB
Office of Review	Maria A. Conidas	(202) 307-7678	6647 JCB

UNITED STATES TAX COURT JUDGES

United States Tax Court, 400 Second Street, NW, Washington, D.C. 20217
(202) 606-8724

REGULAR JUDGES

Chief Judge	Lapsley W. Hamblen, Jr.	(202) 606-8702
	Renato Beghe	(202) 606-8808
	Herbert L. Chabot	(202) 606-8930
	Carolyn P. Chiechi	(202) 606-8855
	Mary Ann Cohen	(202) 606-8711
	John Colvin	(202) 606-8834
	Maurice B. Foley	(202) 606-8800
	Joel Gerber	(202) 606-8841
	James S. Halpern	(202) 606-8881
	Julian I. Jacobs	(202) 606-8811
	David Laro	(202) 606-8893
	Carolyn Miller Parr	(202) 606-8861
	Robert P. Ruwe	(202) 606-8831
	Stephen J. Swift	(202) 606-8731
	Juan F. Vasquez	(202) 606-8986
	Thomas B. Wells	(202) 606-8871
	Laurence J. Whalen	(202) 606-8807
	Lawrence A. Wright	(202) 606-8821

SENIOR JUDGES ON ACTIVE RECALL

Charles E. Clapp, II	(202) 606-8986
Howard A. Dawson, Jr.	(202) 606-8791
William M. Fay	(202) 606-8829
Jules G. Korner, III	(202) 606-8818
Arthur L. Nims, III	(202) 606-8761
Edna G. Parker	(202) 606-8741
Arnold Raum	(202) 606-8781
Irene F. Scott	(202) 606-8783
Theodore Tannenwald, Jr.	(202) 606-8771

SPECIAL TRIAL JUDGES

Judiciary Square Building, 633 Third Street, NW, Washington, DC 20217

Chief Judge	Peter J. Panuthos	(202) 874-6075
	Robert N. Armen, Jr.	(202) 874-6101
	Irvin D. Couvillion	(202) 874-6097
	Daniel J. Dinan	(202) 874-6094
	Stanley J. Goldberg	(202) 874-6059
	John J. Pajak	(202) 874-6079
	Carleton D. Powell	(202) 874-6063
	Norman H. Wolfe	(202) 874-6047
	Lewis R. Carluzzo	(202) 874-6043
	John F. Dean	(202) 874-6083
	Larry L. Nameroff	(213) 894-7184

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Atkinson, James	CC:DOM:IT&A,5526	(202) 622-4910
Augustine, Jean H.	CC:WR:ANC	(907) 271-6470
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Austin, Lawrence B.	CC:SER:ATL	(404) 331-6243
Avington, Wilma J.	CC:SER:IND	(317) 226-6601
Azmon, Linda	CC:NER:BRK	(516) 832-2401

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Baer, Noah S.	CC:DOM:FS,4521	(202) 622-7860
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Bailey, Michael G.	CC:DOM:FI&P,4017	(202) 622-3980
Bailey, Raymond	CC:DOM:IT&A,5530	(202) 622-4910
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Baker, Stephen P.	CC:WR:ANC	(907) 271-6470
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Baker, Thomas	CC:M&SP,3539	(202) 622-3360
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Bakutes, Peter D.	CC:WR:5F	(415) 744-9208
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Bandy, Pamela J.	CC:5ER:RCH	(804) 771-8148
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Bannister, Doretha 5.	CC:EL,3547	(202) 622-3410
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Barnes, Donald	CC:DOM:IT&A,5535	(202) 622-4970
Barnes, 5. Mark	CC:WR:5LC	(801) 524-6412
Barnett, Rita C.	CC:DOM:F5,4039	(202) 622-7890
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Berkovsky, Robert A.	CC:DOM:IT&A,5135	(202) 622-4920
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Biles, 5andra L.	CC:5ER:BAL	(410) 962-3110
Billings, Janice F.	CC:5ER:NAS	(615) 736-5500
Binder, Mary R.	CC:NER:PIT	(412) 644-4905
Bird, 5usie	CC:DOM:IT&A,5533	(202) 622-4960
Bishop, Alfred C., Jr.	CC:DOM:F5,4136	(202) 622-7930
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Blackburn, Mary J.	CC:5ER:LOU	(502) 582-5471
Blackiston, Jacqueline B.	CC:INTL,L'PL	(202) 874-1490
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Brooks, Clare J.	CC:SER:BAL	(410) 962-3130
Brooks, Ronald C.	CC:DOM:P&SI,5422	(202) 622-3120
Brooks, Vallie C.	CC:SER:NAS	(615) 736-5500
Brough, Julie A.	CC:WR:LA	(213) 894-3027
Brown, Alberta W.	CC:MSR:CHI	(312) 886-9225 x 304
Brown, Aubrey C.	CC:SER:LOU	(502) 582-6575
Brown, Brenda	CC:F&M:PF:FM-F	(202) 401-8172
Brown, Daniel	CC:F&M:IS:SD:RS	(202) 260-9923
Brown, Darrin	CC:F&M:IS:SD	(202) 260-9820
Brown, Elizabeth	CC:SER:IND	(317) 226-6601
Brown, Ida	CC:EBEO,5229	(202) 622-6070
Brown, Ladd C.	CC:SER:MIA	(305) 982-5302
Brown, Lisa J.	CC:DOM:FS,4526	(202) 622-7920
Brown, Marva J.	CC:DOM:FS,4518	(202) 622-7830
Brown, Roger	CC:INTL: RPTRS, 606	(202) 260-9825
Brown, Sharon D.	CC:DOM:FS,4507	(202) 622-7830
Brown, Stephanie E.	CC:DOM:P&SI,5314	(202) 622-3130
Brown, Stuart L.	CC:,3026	(202) 622-3300
Brown, Theodore R.	CC:DOM:FS,4516	(202) 622-7960
Brown, Thomas	CC:F&M:HR:P:P,4033	(202) 622-3540
Broxton, Rosalee	CC:NER:NEW	(201) 645-6581
Bruce, Stacy L.	CC:F&M:HR:P,4026	(202) 622-3510
Brumley, S. Ray	CC:DOM,4409	(202) 622-4550
Buchanan, Barbara L.	CC:WR:SEA	(206) 220-5954
Buchbinder, Richard E.	CC:NER:NEW	(201) 645-2380
Buckles, Margo	CC:WR:GLS	(415) 556-0408
Buckman, Lois A.	CC:SER:BAL	(410) 962-9853
Budd, Sharnetta A.	CC:SER:WAS	(202) 634-5405 x 248
Budde, John E.	CC:NER:CLE	(216) 522-3380
Bui, Crystal T.	CC:WR:SJ	(408) 494-7851
Bullard, Christopher	CC:NER:PHI:GLS	(215) 597-7799
Bullard, Susan	CC:WR:THO	(805) 371-6700
Bumbry, Cassandra T.	CC:F&M:PF:FM	(202) 401-8152
Bunch, Rhonda	CC:DOM:FI&P,4107	(202) 622-3970
Bundy, Idell	CC:EBEO,5203	(202) 622-6060
Burbach, William F.	CC:WR:GLS	(415) 556-0408
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Burbank, Robert J.	CC:MSR:STL	(314) 425-4747
Burgess, Jacquelyn	CC:DOM:CORP,5230	(202) 622-7805
Burgess, Ronald K.	CC:DOM:FS,4136	(202) 622-7930
Burghart, Harold E.	CC:DOM:P&SI,5111	(202) 622-3110
Burke, Constance	CC:NER:NEW	(201) 645-2491
Burke, Deane M.	CC:DOM:P&SI,5406	(202) 622-3080
Burke, Erika	CC:DOM:FI&P,4306	(202) 622-3900
Burkom, Michael	CC:DOM:IT&A,5032	(202) 622-4990
Burnett, Charles B.	CC:EBEO,2324	(202) 622-4290
Burns, Alison G.	CC:DOM:FS,4136	(202) 622-7930
Burns, Bobby D.	CC:INTL,L'PL	(202) 874-1490
Burns, Paul B.	CC:WR:LN	(714) 643-4325
Burton, Brenda	CC:F&M:HR:P:P,4033	(202) 622-3540
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Butler, Brenda E.	CC:DOM:CORP,4016	(202) 622-7720
Butler, Deborah A.	CC:MSR	(214) 308-7371
Butler, Donna	CC:DOM,3527	(202) 622-4500
Butler, Martha A.	CC:DOM:FS,2569	(202) 622-7970
Butler, Michelle	CC:DOM:IT&A,5136	(202) 622-4940
Butler, Zella	CC:F&M:HR:P:P,4033	(202) 622-3540
Byrd, Kimberly	CC:INTL, 4607	(202) 622-3880
Byrne, Kevin M.	CC:NER:CIN	(513) 684-6910
Byrum, Glenda	CC:SER:NAS	(615) 736-5500

C

Caballero, Catherine J.	CC:WR:POR	(503) 326-3189

Cabaniss, Richard	CC:EL:D,3553	(202) 622-4570
Cadenas, Ricardo A.	CC:INTL,L'PL	(202) 874-1490
Caffrey, Jaye M.	CC:MSR:HOU	(713) 773-7300
Cain, Linda N.	CC:MSR:OKL	(405) 297-4825
Calabrese, Michael J.	CC:MSR:MIL	(414) 297-4241
Caldwell, Dawn P.	CC:SER:BAL	(410) 962-3110
Calhoun, Sam	CC:WR:SF	(415) 744-9228
Calkins, Mary Beth	CC:SER:NO	(504) 558-3100
Calligan, Paula J.	CC:NER:PIT	(412) 644-3441
Camacho, Ramon	CC:INTL,4562	(202) 622-3870
Camacho, Rosemarie	CC:NER:BRK	(516) 832-2401
Cameron, Bonnie L.	CC:SER:ATL	(404) 331-6073
Camidge, Carolyn M.	CC:SER:JAX	(904) 232-2788
Camillo, Lynne A.	CC:DOM:FS,4135	(202) 622-7940
Cammack, Ann B.	CC:DOM:FI&P:4,4111	(202) 622-3970
Camp, Bryan	CC:EL:GL,Br3,2315	(202) 622-3630
Campbell, Amy A.	CC:SER:ATL	(404) 331-6243
Campbell, Carol A.	CC:EL:GL,Br3,	(202) 622-3630
Campbell, Catherine L.	CCWR:SEA	(206) 220-5954
Campbell, W. Kenneth	CC:WR:LN	(714) 643-4325
Campbell, Ronald P.	CC:SER:GL	(404) 331-6161
Canale, David	CC:INTL, RPTRS 606	(202) 260-9825
Canavello, Susan S.	CC:SER:NO	(504) 558-3100
Cannon, James E.	CC:MSR:KCY	(816) 283-3046
Cantalupo, Barbara	CC:WR:SF	(415) 744-9231
Cantrell, Gertie B.	CC:SER	(404) 331-6194
Caporelli, Dawn	CC:NER:PHI	(215) 597-3442
Cappiali, Carol M.	CC:NER:PHI	(215) 597-2154
Carbajal, Mercedes	CC:WR:LA	(213) 894-4632
Carey, James	CC:F&M:IS:SD:SI,520	(202) 260-9591
Carey, Marie	CC:F&M:IS,4125	(202) 622-6325
Carlin, Catherine	CC:F&M:IS:SS:QAGS	(202) 622-2220
Carlin, Elliot M.	CC:NER:GLS	(212) 264-0416
Carlisle, Debra L.	CC:DOM:IT&A,5524	(202) 622-4910
Carlisle, Richard L.	CC:DOM:FS,4043	(202) 622-7870
Carlow, Donna R.	CC:F&M:GLS:EGG	(202) 401-4944
Carlson, Elizabeth	CC:MSR	(214) 308-7408
Carlson, Scott N.	CC:DOM:P&SI,5005	(202) 622-3050
Carlton, Dale	CC:DOM:P&SI,5425	(202) 622-3090
Carmichael, Denise	CC:DOM:IT&A,5407	(202) 622-5020
Carnahan, Elizabeth	CC:WR:LA	(213) 894-2254
Carpenter, Peggy L.	CC:F&M:IS:SD,520	(202) 260-9846
Carpenter, Tohisa	CC:DOM:CORP,6547	(202) 622-7290
Carriger, Hank N.	CC:MSR:OMA	(402) 221-3733
Carroll, Irene S.	CC:WR:LA	(213) 894-4650
Carroll, Lisa M.	CC:F&M:PF:PA	(202) 401-8009
Carroll, Nancy	CC:WR:LN	(714) 643-4325
Carter, Melissa A.	CC:INTL,4607	(202) 622-3880
Carter, Milton J, Jr.	CCWR:SEA	(206) 220-5954
Carter, Steve	CC:F&M:IS:LIB,4324	(202) 622-5833
Carter, Thomas	CC:EL:D	(202) 622-4570
Carter, Vernon S.	CC:EBEO,5233	(202) 622-6070
Casali, Joan	CC:NER:BRK	(516) 832-2401
Cascino, James M.	CC:MSR:CHI	(312) 886-9225 x 338
Case, Denise	CC:DOM:IT&A,5413	(202) 622-5020
Casey, Jean	CC:EBEO, 5335	(202) 622-6040
Casey, Robert E.	CC:WR:SEA	(206) 220-5951
Casey, Robert M.	CC:DOM:IT&A,5045	(202) 622-4950
Cashman, Marie	CC:EBEO,5335	(202) 622-6040
Casimir, Lynn L.	CC, 3539	(202) 622-3360
Cassano, Daniel A.	CC:DOM:FS,4545	(202) 622-7900
Castor, William F.	CC:MSR:OKL	(405) 297-4815
Cates, Clifton B.	CC:WR:LA	(213) 894-4663
Cates, Mary A.	CC:NER:CIN	(513) 684-3201
Cattell, Joellyn R.	CC:NER:PHI	(215) 597-3442
Cavanaugh, Lore	CC:DOM:IT&A,5035	(202) 622-4990
Cavell, Judith	CC:INTL,4607	(202) 622-3880
Cavender, Patsy A.	CC:MSR:DAL	(214) 308-7900
Ceccherini, Andrew R.	CCNER:HAR	(860) 290-4075
Cejudo, William P.	CC:DOM:FI&P,4319	(202) 622-4016
Chaberski, Kirk S.	CC:SER:NAS	(615) 736-5500
Chalhoub, Joseph T.	CC:DOM:FS,4143	(202) 622-7950
Champlin, Bettie S.	CC:WR:THO	(805) 371-6700
Chan, David F.	CC:INTL,4552	(202) 622-3820
Chan, Pui Lan	CC:WR:SF	(415) 744-9219
Chandler, Karen E.	CC:SER:WAS	(202) 634-5411 x 224
Chang, Douglas K.	CC:WR:SJ	(408) 494-7859
Charlemagne, Edwina L.	CC:SER:GBO	(910) 378-2232
Charles, Marina R.	CC:INTL:RPTRS	(202) 260-9825
Chastanet, Catherine R.	CC:NER:BRK	(516) 832-2401
Chatary, Raymond	CC:F&M:IS,4209	(202) 622-7613
Chavez, Virginia	CC:WR:ABQ	(505) 837-9010
Cheng, Joyce E.	CC:WR:LN	(714) 643-4325
Cheslock, Pauline	CC:WR	(415) 556-0990
Cheston, Sandra	CC:DOM:IT&A,5034	(202) 622-4990
Chewning, Richard L.	CC:INTL,4562	(202) 622-3870
Chiari-Fulcher, Jeannette	CC:F&M:PF:PA	(202) 401-8051
Chin, Michael	CC:F&M:IS:TS:MS,4210	(202) 622-8256
Chin, Phillip K.	CC:WR:SAC	(916) 974-5700
Chinnapongse, John Y.	CC:WR:SJ	(408) 494-7859
Chirich, Elizabeth	CC:MSR:HOU	(713) 773-7300
Chisholm, Jacqueline	CC:DOM:FS,4050	(202) 622-7820
Christman, Jr. Kenneth P.	CC:DOM:FI&P,4116	(202) 622-3950
Christopher, Charles	CC:EL:D	(202) 622-4560
Choi, John	CC:WR:LA	(213) 894-4650
Chun, Ron S.	CC:N:LA	(213) 894-4650
Cinquergrani, Peter J.	CC:DOM:FI&P,4317	(202) 622-3920
Cipriani, Johanna L.	CC:SEr:MIA	(305) 982-5313
Clark, Cynthia	CC:DOM:IT&A,5501	(202) 622-4860
Clark, Deborah Y.	CC:DOM:FS,4507	(202) 622-7830
Clark, Dolores E.	CC:MSR:HOU	(713) 773-7300
Clark, James	CC:EL:D, 3560	(202(622-4570
Clark, James W.	CC:WR:SEA	(206) 220-5951
Clark, Joseph W.	CC:EL:GL,2304	(202) 622-3640
Clark, Phyllis	CC:DOM:CORP,5228	(202) 622-7180
Clarke, Rebecca S.	CC:SER:RCH	(804) 771-8138
Clary, Betty	CC:EBEO,5235	(202) 622-6070
Clayton, Hattie M.	CC:DOM:P&SI,5300	(202) 622-3000
Cleary, Charles P.	CC:NER:PHI	(215) 597-8575
Cleary, Jacqueline J.	CC:NER:PHI	(215) 597-0173
Cleary, Stephen R.	CC:DOM:CORP,4227	(202) 622-7530
Clemont, Linda	CC:F&M:PF:FM:E	(202) 401-8173
Cleverson, Edwin B.	CC:DOM:IT&A, 5135	(202) 622-4920
Click, David L.	CC:SER:WAS	(202) 634-5407 x 242

Cliff, Gloria	CC:F&M:HR:P:1,4026	(202) 622-3520
Cline, Michal	CC:SER:WAS	(202) 634-5409 x 260
Coates, Alexandra	CC:INTL, L'PL 3319	(202) 874-1490
Coburn, Daniel J.	CC:DOM:P&SI, 5010	(202) 622-3060
Cochran, Bernard W.	CC:DOM:CORP,2611	(202) 622-7560
Cochran, Virginia E.	CC:WR:HEL	(406) 449-5328
Coe, Sara M.	CC:DOM:FS,4135	(202) 622-7940
Coen, Stephen C.	CC:MSR:DAL	(214) 308-7900
Coffre, Virginia	CC:WR:GLS	(415) 556-0408
Cohen, Edward S.	CC:DOM:CORP,4428	(202) 622-7760
Cohen, Kenneth E.	CC:DOM:CORP,4238	(202) 622-7790
Cohen, Morton	CC:WR:THO	(805) 371-6700
Cohen, Pamela L.	CC:NER:MAN	(212) 264-7793
Cohen, Sharon	CC:EBEO,5241	(202) 622-6080
Cohen, Wanda M.	CC:MSR:HOU	(713) 773-7300
Cohn, Peter A.	CC:DOM:IT&A	(202) 622-4930
Colaluca, Valerie	CC:NER:CIN	(513) 684-6470
Colbert, Deborah M.	CC:DOM:FS,4143	(202) 622-7950
Coleman, Charlene	CC:EBEO,5201	(202) 622-6030
Coleman, Kaye	CC:MSR:HOU	(716) 773-7300
Coleman, Stephen	CC:DOM:P&SI,5019	(202) 622-3060
Colleran, Paul	CC:NER:BOS	(617) 565-7861
Collier Colley, Christine	CC:NER:BOS	(617) 565-7877
Collier, Jack B.	CC:SER:JAX	(904) 232-2788
Collins, Eileen P.	CC:NER:GLS	(212) 264-5047
Collins, Erin M.	CC:WR:LA	(213) 894-4669
Collins, Raymond L.	CC:MSR	(214) 308-7424
Collins, Renee E.	CC:DOM:FI&P,4005	(202) 622-3910
Colson, Faith	CC:DOM:P&SI:2,5015	(202) 622-3060
Colter, Rosalind	CC:NER:PHI	(215) 597-9257
Comacho, Rosemarie	CC:NER:BRK	(516) 832-2406
Comeau, John J.	CC:MSR:CHI	(312) 886-9225 x 310
Commins, Karen	CC:SER	(404) 331-6098
Conboy, Dave	CC:F&M:HR, 4026	(202) 622-3530
Condon, Brian	CC:NER:MAN	(212) 264-1008
Conits, Anita	CC:SER:BAL:A	(410) 962-4521
Conklin, Edward	CC:F&M:IS:SS:QAGS,	(202) 401-2225
Conley, Joseph	CC:EL:D	(202) 622-4580
Conlon, Catherine	CC:NER:MAN	(212) 264-8439
Connell, Craig	CC:NER:NEW	(201) 645-2592
Connell, R. Campbell	CC:DOM:FI&P,4111	(202) 622-3970
Connelly, Kevin	CC:EL:GL,2318	(202) 622-3640
Conrad, Roxann T.	CC:DOM:FS,4135	(202) 622-7940
Consalvi, Gerald A.	CC:DOM:IT&A,5140	(202) 622-4940
Conte, Robert F.	CC:WR:LN	(714) 643-4325
Cook, Carolyn	CC:DOM:FI&P,4317	(202) 622-3411
Coon, Cynthia S.	CC:SER:MIA:FTL	(305) 572-5131
Cooper, Carl M.	CC:INTL,4704	(202) 622-3840
Cooper, Michael J.	CC:WR:DEN	(303) 844-3258
Cope, Brenda L.	CC:F&M:IS:LR,4217	(202) 622-5842
Coppersmith, William E.	CC:DOM:FI&P,4312	(202) 622-3930
Corbin, Suzanne L.	CC:NER:MAN	(212) 264-7294
Corbitt, James W., Jr.	CC:F&M:GLS:EGG	(202) 401-4000
Corlew, Reginald	CC:SER:MIA	(305) 982-5325
Corn, Phillip M.	CC:EBEO,5336	(202) 622-6050
Corrado, Michael	CC:NER	(215) 597-2042
Corvino, Jean M.	CC:NER	(215) 597-0210
Coskey, Rosemary	CC:F&M:IS:LIB,4324	(202) 622-5829
Cosme, Suzanne	CC:F&M:IS:IC	(202) 401-2219
Coss, Richard E.	CC:DOM:CORP,4238	(202) 622-7790
Costa, Kathleen	CC:WR:GLS	(415) 556-0408
Costen, Laurel M.	CC:WR:SAC	(916) 974-5700
Cotter, Timothy M.	CC:NER:BUF	(716) 846-5610
Coughenour, Susan	CC:F&M:HR:P:1,4026	(202) 622-3520
Coumaris, G. Thomas	CC:DOM:CORP,2611	(202) 622-7560
Coursey, Robert D.	CC:WR:GLS	(415) 556-0408
Cousins, Avery III	CC:MSR	(214) 308-7370
Couts, Constance L.	CC:WR:SF	(415) 744-9228
Cox, Jaqueline M.	CC:F&M:IS:SD:SI	(202) 260-9927
Cox, Richard H.	CC:DOM:CORP,4002	(202) 622-7750
Cox, Yvonne M.	CC:DOM:SC,5537	(202) 622-4530
Coyne, Madlyn	CC:NER:BOS	(617) 565-7895
Cracraft, Leslie A.	CC:INTL,4567	(202) 622-3860
Craddolph, Eloise	CC: 5050	(202) 622-4900
Craig, Harold C.	CC:DOM:IT&A,5140	(202) 622-4940
Craig, Jacqueline R.	CC:MSR:KCY	(816) 283-3046
Craven, C. Joseph	CC:MSR:AUS	(512) 499-5662
Crawford, Constance Y.	CC:SER:RCH	(804) 771-2332
Crawford, David L.	CC:DOM:IT&A,5041	(202) 622-4950
Credle, Margo	CC:F&M:HR:P:2,4219	(202) 622-3560
Crisalli, Donna M.	CC:DOM:IT&A, 5139	(202) 622-4920
Criste, M. Helena	CC:F&M:GLS:CLP	(202) 401-6029
Croke, Kevin G.	CC:WR:SF	(415) 744-9217
Crook, Linda L.	CC:MSR:OKL	(405) 297-4800
Crosby, Dianne I.	CC:SER:WAS	(202) 634-5411 x 229
Crosley, Victoria S.	CC:MSR:CHI	(312) 886-9225 x 345
Cross, John J.	CC:DOM:FI&P,4300	(202) 622-3762
Crouch, Margie A.	CC:NER:CIN	(513) 684-6156
Crouch, Nelson F.	CC:DOM:CORP,4404	(202) 622-7740
Crousore, Andrew P.	CC:WR:SJ	(408) 494-7859
Crowe, L. Billie	CC:EL:GL,BR3,2309	(202) 622-3630
Crudup, Anita L.	CC:F&M:HR:P:S,4026	(202) 622-3510
Crump, Horace	CC:SER:BIR	(205) 731-1281
Cruz-Carter, Kelli	CC:F&M:HR:P:P,4033	(202) 622-3540
Cryer, John	CC:EL:D,3552	(202) 622-4570
Cuatto, J. Robert	CC:WR:PNX	(602) 640-4925
Cudlip, Robert E.	CC:WR:SAC	(916) 974-5700
Culbertson, Teri A.	CC:M&SP, 3539	(202) 622-3360
Culmer, Charles W.	CC:DOM:FI&P,4300	(202) 622-3900
Cumberland, Holly	CC:FM:PF,622	(202) 401-8298
Cummings, John B.	CC:EL:D,3706	(202) 622-4560
Cummings, Richard T.	CC:MSR:HOU	(713) 773-7300
Cunningham, Nancy	CC:SER:LC	(404) 331-6411
Cunningham, Robert F.	CC:MSR:STP	(612) 290-3473 x 225
Cupples, Charles W.	CC:F&M:IS:SD:SI,520	(202) 260-9573
Curran, George D.	CC:NER:PHI	(215) 597-3442
Curran, Kevin M.	CC:NER:MAN	(212) 264-3063
Curry, Patsy C	CC:INTL, 4562	(202) 622-3870
Curtin, Mary Anne	CC:EL:D,3553	(202) 622-4580
Cusseaux, Michelle L.	CC:DOM:IT&A, 5026	(202) 622-4980
Cushing, Susan N.	CC:F&M:IS:LIB,4324	(202) 622-5823
Cusic, Karen L.	CC:DOM:IT&A,5050	(202) 622-4900
Cutting, Curt	CC:DOM:CORP,4239	(202) 622-7550

D

Dad, Sheila C.	CC:WR:PNX	(602) 640-4921
Dagati, Patricia	CC:NER:GLS	(212) 264-5648
Dailey, Mitzi E.	CC:EBEO,5241	(202) 622-6080
Dale, Beverly C.	CC:GLS,208	(202) 401-4000
Dale, Kenneth P.	CCWR:SEA	(206) 220-5951
Daly, Vincent	CC:DOM:CORP,4428	(202) 622-7770
Dama, Marty J.	CC:MSR:DAL	(214) 308-7900
Damazo, Herbert L.	CC:DOM:P&SI,5406	(202) 622-3090
Danbury, Michael J.	CC:DOM:CORP,4239	(202) 622-7550
Daniels, Felicia	CC:EBEO,5336	(202) 622-6050
Daniels, Patrice A.	CC:EL,3547	(202) 622-3400
Dang, Hieu	CC:F&M:IS:TS, 4125	(202) 622-5173
Darcy, Clare W.	CC:NER:NEW	(201) 645-3190
Darcy, Paul L.	CC:NER:MAN	(212) 264-6913
Darick, David L.	CC:DOM:IT&A,5046	(202) 622-4990
Darling, Merle	CC:WR:SAC	(916) 974-5700
Darlington, Jean L.	CC:DOM:FS,4516	(202) 622-7960
Daugharty, Anne S.	CC:WR:LA	(213) 894-4669
Davidow, Lawrence L.	CC:NER:MAN	(212) 264-7940
Davidson, Ann J.	CC:INTL,4555	(202) 622-3850
Davis, Augustine	CC:F&M,4032	(202) 622-3500
Davis, Cynthia A.	CC:DOM:FS,4509	(202) 622-7940
Davis, Patricia A.	CC:DOM:FS,2569	(202) 622-7970
Davis, Patricia P.	CC:MSR:CHI	(312) 886-9225 x 336
Davis, Roger	CC:DOM:CORP,6561	(202) 622-7280
Davis, Vanessa D.	CC:DOM:FS,4516	(202) 622-7960
Davis, William R. Jr.	CC:MSR:DEN	(303) 844-3258
Dawson, A. Kennedy	CC:SER:GBO	(910) 378-2233
Dawson, Albert E.	CC:WR:BOI	(208) 334-9606
Dawson, James P.	CC:SER:MIA	(305) 982-5316
Dean, David	CC:SER	(404) 331-6194
Dean, Lee	CC:DOM:CORP,4239	(202) 622-7550
Dean, Mary E.	CC:MSR:STP	(612) 290-3473 x 244
Decatorsmith, Jonathan P.	CC:MSR:STP	(612) 290-3473 x 245
Decker, Jennifer H.	CC:SER:LOU	(502) 582-5471
Deckys, Terri T.	CC:MSR	(312) 886-1985 x 432
Deemer, Marlene A.	CC:F&M:IS:LIB,4324	(202) 622-5827
DeJesus, Auvril	CC:NER:MAN	(212) 264-5263
DeJesus, Maritza	CC:SER:MIA:FTL	(305) 572-5131
Dela Cruz, Ramona	CC:NER:MAN	(212) 264-0277
DelCorsano, Nicholas	CC:NER:NEW	(201) 645-3083
Delduco, David	CC:SER:ATL	(404) 331-6243
Delgado, Deborah H.	CC:MSR:AUS	(512) 499-5662
Deliee, Charles T.	CC:EBEO,5203	(202) 622-6060
De Luna, Benjamin A.	CC:SER:JAX	(904) 232-2788
De Loy, Lucille	CC:WR	(415) 556-0985
Delzotti, Patricia H.	CC:NER:NEW	(201) 645-6582
Delmar, Richard	CC:EL:CT,2579	(202) 622-4470
Dement, Mary	CC:DOM:CORP,2607	(202) 622-7570
Demlong, Marlar	CC:MSR:AUS	(512) 499-5662
Dempsey, Joyce C.	CC:NER:CIN	(513) 684-3211
Denick, Robin	CC:EBEO, 5241	(202) 622-6080
Dennett, Joan Steele	CC:WR:HEL	(406) 449-5328
Denlo, Judy	CC:WR:SAC	(916) 974-5700
Derick, William T.	CC:MSR:CHI	(312) 886-9225 x 318
D'Estrada, Lourdes M.	CC:SER:ATL	(404) 242-6077
D'Estrada, Richard D.	CC:WR:DEN	(303) 844-3258
Dettery, Linda R.	CC:NER:MAN	(212) 264-0414
DeVille, Jennifer	CC:INTL:RPTRS,606	(202) 260-9825
Devin, Marilyn	CC:WR:LA	(213) 894-7101
Devlin, Peter J.	CC:EL:GL,2000	(202) 622-3600
Dewey, Julia M.	CCWR:SEA	(206) 220-5951
Diamond, Harold N.	CC:DOM:FI&P,4019	(202) 622-3980
Diamond, Sharon T.	CC:MSR:HOU	(713) 773-7300
Diamond, Steven M.	CC:MSR:HOU	(713) 773-7300
Dick, Steven K.	CC:SER:IND	(317) 226-7473
Dickerson, Bernadette	CC:F&M:IS	(202) 401-2379
Dickinson, Jane T.	CC:SER:JAX	(904) 232-2390
DiLeonardo, Thomas S.	CC:WR:PNX	(602) 640-4925
Dillard, Chris	CC:F&M:IS:IC	(202) 401-2220
Dillard, Robert W.	CC:SER:JAX	(904) 232-2788
Dillmann, Delores	CC:EL:GL,Br3,2313	(202) 622-3630
DiMauro, Luanne S.	CC:MSR:CHI	(312) 886-9225 x 340
Dingley, Sally R.	CC:SER:MIA	(305) 982-5311
DiSandro, Lisa	CC:F&M:IS,2512	(202) 622-7934
Dixon, Paul	CC:WR:LV	(702) 455-1127
Do, Hoa	CC:F&M:IS:TS:CS,4205	(202) 622-7114
Dolce, John F.	CC:MSR:CHI	(312) 886-9225 x 325
Dollar, Mary	CC:SER:ATL	(404) 331-6243
Dombrowski, Thomas A.	CC:WR:SD	(619) 557-6095
Domike, Joan	CC:EBEO,2324	(202) 622-4290
Donohue, Kathleen L.	CC:SER:MIA	(305) 982-5303
Donahue, Patricia	CC:NER	(212) 264-0291
Donald, Clyde	CC:DOM:IT&A,5030	(202) 622-4980
Dong, Ronald G.	CC:WR:SJ	(408) 494-7859
Donnelly, Joseph	CC:DOM:IT&A,5022	(202) 622-4980
Donovan, John C.	CC:DOM:FS,4526	(202) 622-7920
Dorfman, Jeffrey L.	CC:INTL,4562	(202) 622-3870
Doroghazi, Stephen R.	CC:SER:MIA	(305) 572-5731
Doss, Ann	CC:DOM:P&SI, 5016	(202) 622-3070
Douglas, Gerald W.	CC:WR:POR	(503) 326-3185
Douglas, Winston	CC:DOM:P&SI,5118	(202) 622-3110
Douglass, Willis B.	CC:WR:LN	(714) 643-4325
Doven, Jacqueline	CC:F&M:IS,2512	(202) 622-8010
Dow, Denise Jarrett	CC:MSR	(312) 886-5810 x 420
Dow, Harmon B.	CC:MSR	(312) 886-5806
Dowling, Patrick	CC,3539	(202) 622-3360
Downey, Laura C.	CC:DOM:FS,4521	(202) 622-7241
Downs, Brian	CC:F&M:IS:TS,4125	(202) 622-8040
Downs, Harriet E. (Lisa)	CC:MSR:OKL	(405) 297-4825
Drees, Donald J.	CC:DOM:FI&P:4,4107	(202) 622-3970
Drew, Tyrone	CC:DOM:CORP,6551	(202) 622-7270
Drexler, Ken	CC:DOM:CORP, 4428	(202) 622-7770
Drinkard, Corlyss	CC:F&M:GLS:PCL	(202) 401-4062
Driscoll, Dennis G.	CC:NER:CLE	(216) 522-3380
Driscoll, John F.	CC:SER:BIR	(205) 731-1284
Driscoll, Victoria J.	CC:DOM:IT&A,5528	(202) 622-4910
Dudgeon, W. Scott	CC:F&M:IS:SD:MS,520	(202) 860-9580
Duffy, Roberta A.	CC:WR:SD	(619) 557-6014
Dumerer, James E.	CC:MSR:GLS	(214) 308-7365
Duncan, John W.	CC:MSR:SPR	(217) 527-6000

Duncan, Robin L.	CC:NER:CIN	(513) 684-3201
Dunn, Judith C.	CC:DOM,3527	(202) 622-4500
Dunn, Lee A.	CC:DOM:P&SI,5429	(202) 622-3090
Dunnavant, Darlene F.	CC:F&M:PF:PA:A	(202) 401-8112
Duplantier, Teresa O.	CC:SER:NO	(504) 558-3100
Durham, Jo	CC:SER:NAS	(615) 736-5500
Durham, Maude F.	CC:DOM:IT&A,5022	(202) 622-4980
Durning, Anne W.	CC:WR:PNX	(602) 640-4925
Durst, Michael	CC:INTL, RPTRS 606	(202) 260-9825
Dyer, Yolanda H.	CC:SER:NAS	(615) 736-5500
Dyson, Linda D.	CC:NER:MAN	(212) 264-7969

E

Eagan, Thomas F.	CC:MSR:ABQ	(505) 837-9010
Eanet, Patricia	CC:F&M:GLS:CLP	(202) 401-6029
Eckhardt, Laura J.	CC:MSR	(214) 308-7406
Edlavitch, Susan T.	CC:DOM:CORP,4410	(202) 622-7750
Edmondson, Kathleen	CC:EBEO,5336	(202) 622-6050
Edwards, Bonnie S.	CC:NER:GLS	(212) 264-5047
Edwards, Donald E.	CC:MSR:OKL	(405) 297-4830
Edwards, Elizabeth	CC:EBEO,5335	(202) 622-6040
Edquist, David	CC:DOM:P&SI,5005	(202) 622-3050
Egger, Kathryn J.	CC:F&M:IS,4032	(202) 622-8000
Ehrenberg, Robin	CC:EBEO,5241	(202) 622-6080
Ehrlich, Jeff P.	CC:DOM:F5,4050	(202) 622-7810
Ehrlich, Miriam	CC:WR:LA	(213) 894-3027
Eiman, John F.	CC:MSR:HOU	(713) 773-7300
Eisenberg, Andrew	CC:DOM:CORP, 4231	(202) 622-7790
Eldridge-Scott, Gladys M.	CC:DOM:F5,2569	(202) 622-7970
Eley, Sheila	CC:EBEO,5203	(202) 622-6060
Elliott, Joyce A.	CC:SER:RCH	(804) 771-8136
Ellis, Amy	CC:DOM:P&SI,5309	(202) 622-3020
Ellison, Christine E.	CC:DOM:P&SI,5428	(202) 622-3120
Endick, Stuart W.	CC:F&M:GLS:E&GG	(202) 401-4944
Ennis, Richard	CC:DOM:IT&A,5522	(202) 622-4950
Enroth, Kate J.	CC:WR:POR	(503) 326-3185
Ericson, Mark	CC:NER:BRK	(516) 832-2425
Erickson, Jeffrey A.	CC:DOM:P&SI,5108	(202) 622-3040
Erney, Jeffry J.	CC:NER:CLE	(216) 522-3380
Ernst, Arthur	CC:DOM:P&SI,5011	(202) 622-3060
Espinoza, Margarita	CC:WR:SJ	(408) 494-7864
Estill, Scott M.	CC:MSR:CHI	(312) 886-9225 x 321
Estrada, Arturo	CC:DOM:F5,4510	(202) 622-7880
Estrada, Barbara	CC:F&M:IS:IC	(202) 401-2193
Estrada, Michael A.	CC:SER	(404) 331-6194
Estrada, Ramon	CC:WR:SD	(619) 557-5090
Estrem, Debra	CC:WR:SF	(415) 744-9214
Etheredge, Mattie L.	CC:SER:ATL	(404)331-6120
Etter, Elise R.	CC:WR:SJ	(408) 494-7859
Eubanks, Barbara	CC:MSR	(214) 730-7385
Evans, Michele	CC:EBEO,5201	(202) 622-6030
Evans, Sandra	CC:EL:D	(202) 622-4590
Evers, Eugene R.	CC:SER:NAS	(615) 736-7380
Eyman, Nancy	CC:NER:CIN	(513) 684-3211

F

Fahey, Douglas A.	CC:DOM:IT&A,5037	(202) 622-4950
Fahlgren, Joan J.	CCNER:DET	(313) 226-4790
Faiaipau, Aida	CC:WR	(415) 556-0990
Faiferlick, Lynn M.	CC:SER:WAS	(202) 634-5403 x 264
Faiferlick, Christopher J.	CC:INTL,4617	(202) 622-3810
Faine, Sheila	CC:F&M:PF	(202) 401-8149
Falvo, Frank A.	CC:NER:PIT	(412) 644-3417
Fanaroff, Carolyn	CC:INTL, 4607	(202) 622-3880
Farley, Virginia E.	CC:WR:SD	(619) 557-6095
Faron, Susan	CC:NER:BRK	(516) 832-2425
Fast, Sheryl	CC:SER:WAS	(202) 634-5407 x 245
Faulkner, Raymond T.	CC:NER:MAN	(212) 264-8432
Fazio, Mario J.	CC:NER:CLE	(216) 522-3380
Fedro, Larry C.	CC:SER:ATL	(404) 331-1587
Fee, James C., Jr.	CC:NER:PHI	(215) 597-3442
Fee, Robert	CC:NER:NEW	(201) 645-3304
Fegan, David C.	CC:DOM:F5,4521	(202) 622-7860
Feinberg, Paul	CC:EBEO, 5214	(202) 622-6000
Feiring, Marshall	CC:DOM:FI&P,4108	(202) 622-3960
Feldish, Lori	CC:NER:PHI	(215) 597-3442
Feldman, Jacob	CC:INTL,4554	(202) 622-3870
Feldstein, Merrill	CC:DOM:IT&A,5049	(202) 622-4950
Felker, Barbara A.	CC:INTL,4555	(202) 622-3850
Fendrick, Douglas	CC:NER:PHI	(215) 597-3482
Fenner, Thomas L.	CC:MSR:HOU	(713) 773-7300
Fenton, G. Mark	CC:F&M:IS:IC:US,	(202) 401-2197
Ferguson, Blake W.	CC:WR:BOI	(208) 334-9606
Ferguson, Robin M.	CC:EL:GL,BR2,2318	(202) 622-3620
Fernandez, Catherine	CC:EBEO,5201	(202) 622-6030
Fernandez, Lewis J.	CC,3034	(202) 622-3380
Ferrara, Dennis M.	CC:F&M:GLS:CLP	(202) 401-6029
Ferrick, Joseph	CC:MSR:CHI	(312) 886-9225 x 316
Ferris, Claudia A.	CC:DOM:IT&A,5501	(202) 622-4800
Ferris, Pamela J.	CC:DOM:F5,4050	(202) 622-7820
Feuer, Sherri L.	CC:MSR:STP	(612) 290-3473 x 232
Fickess, Edward	CC:NER:BUF	(716) 551-5610
Fidlow, Donald	CC:DOM:P&SI,5318	(202) 622-3130
Fielding, Eliot D.	CC:EL,3547	(202) 622-3400
Fields, Viola	CC:SER:BAL	(410) 962-3110
Fillinger, Roderick H.	CC:NER:CIN:GLS	(513) 684-3204
Finer, Robert M.	CC:SER:GLS	(404) 331-4651
Finger, Loretta J.	CC:DOM:FI&P:, 4011	(202) 622-3980
Finkelstein, Barry J.	CC:EL,3547	(202) 622-3410
Finley, Michael D.	CC:DOM:IT&A,5515	(202) 622-4930
Finlow, Leslie H.	CC:DOM:F5,4513	(202) 622-7840
Finn, Lorraine	CC:NER:NEW	(201) 645-3337
Fischer, John M.	CC:DOM:IT&A,5510	(202) 622-4820
Fish, Daniel C.	CC:F&M:GLS:CLP	(202) 401-6029
Fish, David	CC:EL:D,3553	(202) 622-4570
Fisher, Christopher A.	CC:MSR:HOU	(713) 773-7300
Fitzgerald, Brenda M.	CC:WR:POR	(503) 326-3100
Fitzpatrick, Robert	CC:DOM:IT&A,5050	(202) 622-4800
Flanagan, Steven	CC:DOM:CORP,4238	(202) 622-7790
Fleeman, Grace	CC:INTL, 4556	(202) 622-3850

Fleming, Amy A.	CC:DOM:R&SI,5309	(202) 622-3020
Fleming, Gerald B.	CC:DOM:F5,4136	(202) 622-7930
Flenniken, Phyllis	CC:NER:PHI	(215) 597-3442
Fletcher, Darrell 5.	CC:DOM:F5,4135	(202) 622-7940
Flores, Elizabeth	CC:NER:MAN	(212) 264-4443
Fogg, T. Keith	CC:5ER:RCH	(804) 771-2332
Foley, Thomas	CC:EBEO,5336	(202) 622-6050
Fong, John	CC:WR:5AC:5P	(916) 974-5820
Forbes, Louise	CC:NER:BO5	(617) 565-7860
Ford, George H.	CC:EBEO,5329	(202) 622-6040
Ford, Rhonda	CC:F&M:HR:P,4026	(202) 622-3510
Forsberg, Jack M.	CC:MSR:5TP	(612) 290-3473 x 227
Fortenberry, Willie, Jr.	CC:5ER:JAX	(904) 232-2386
Fortney, Douglas R.	CC:MSR:DAL	(214) 308-7900
Foster, Cynthia W.	CC:WR	(415) 556-0990
Foster, Julie M.T.	CC:5ER:ATL	(404) 331-6243
Foster, Perry T.	CC:WR	(415) 556-0990
Foster, Roberta A.	CC:5ER:BAL	(410) 962-2504
Fox, Jefferson F.	CC:DOM:IT&A, 5521	(202) 622-4930
Fowler, Robert M.	CC:MSR:KCY	(816) 283-3046
Fraley, Mary A.	CC:DOM:F5,4510	(202) 622-7880
France, C. Renay	CC:DOM:IT&A,5528	(202) 622-4910
Francis, Paul A.	CC:DOM:FI&P,4306	(202) 622-3653
Francis, Shirley M.	CC:WR:POR	(503) 326-3189
Franklin, Judy Roker	CC:NER:RC	(212) 264-7995
Franzoi, Wallace E., Jr.	CC:MSR:DAL	(214) 308-7900
Fraser, Alan R.	CC:DOM:IT&A,5509	(202) 622-4870
Fratino, Mary M.	CC:F&M:IS:IC:US,	(202) 401-2238
Frederick, Charlene J.	CC:INTL,4552	(202) 622-3820
Frederick, Peter J.	CC:DOM:IT&A,5132	(202) 622-4940
Free, Brently W.	CC:MSR:AU5	(512) 499-5662
Freeman, John A.	CC:NER:CIN	(513) 684-3211
Fregia, Charlene G.	CC:MSR:HOU	(713) 773-7300
Freiman, Barry M.	CC:DOM:IT&A, 5045	(202)622-4950
Friberg, Ellen T.	CC:5ER:MIA	(305) 982-5304
Friday, T. Alan	CC:5ER:BIR	(205) 731-1281
Fried, Clinton M.	CC:5ER:ATL	(404) 331-6243
Friedberg, Stephen M.	CC:5ER:RCH	(804) 771-8140
Friedel, David	CC:DOM:CORP,4239	(202) 622-7550
Friedman, Harold	CC:MSR:HOU	(713) 773-7300
Friedman, Leonard H.	CC:DOM:IT&A,5141	(202) 622-4920
Friedman, Marion 5.	CC:MSR:HOU	(713) 773-7300
Friedman, Miles	CC:WR:LN	(714) 643-4325
Friedman, Peter C.	CC:DOM:P&SI,5113	(202) 622-3110
Frisch, Jill A.	CC:NER	(212) 264-7995
Fritz, Matthew J.	CC:NER:CIN	(513) 684-3211
Frosch, Michael B.	CC:EL:D,3552	(202) 622-4590
Fry, Carol J.	CC:WR:ANC	(907) 271-6470
Frykberg, Ronald M.	CC:MSR:OMA	(402) 221-3733
Fuhrman, John	CC:EL:CT,2579	(202) 622-4470
Fuller, Catherine	CC:EBEO,5241	(202) 622-6080
Fuller, David P.	CC:WR:LA	(213) 894-7101
Fuller, Robert E.	CC:F&M:IS:5D,520	(202) 401-2379
Fulton, Diana	CC:DOM:CORP,4239	(202) 622-7550
Funk, Stephen	CC:F&M:IS:5D,4205	(202) 622-7839
Funn, Malcolm L.	CC:EBEO,5241	(202) 622-6080

G

Gaboury, Denise	CC:F&M:AS,4427	(202) 622-3350
Gabriel, Grant E.	CC:DOM:IT&A,5518	(202) 622-4970
Gabriel, Pam	CC:F&M:IS:TS,4125	(202) 622-6455
Gabrysh, Celia A.	CC:DOM:IT&A,5516	(202) 622-4940
Gadowry, Candance L.	CC:5ER:NO	(504) 558-3100
Galib, Nancy M.	CC:DOM:FS,4143	(202) 622-7950
Gallagher, Donna	CC:NER:PHI	(215) 597-3513
Galluzo, John C. Jr.	CC:NER:BO5	(617) 565-7855
Galm, Sharon	CC:DOM:FI&P,4311	(202) 622-3920
Gammill, Carolyn W.	CC:5ER:LC	(404) 331-6411
Gannon, Richard H.	CC:NER	(215) 597-8547
Garber, Abbey B.	CC:MSR:DAL	(214) 308-7900
Garbis, Kendall	CC:M5R:HOU	(713) 773-7300
Garcia, Omar	CC:F&M:IS:TS,4125	(202) 622-8191
Garcia, Ruth	CC:WR:WRAPS	(209) 499-6200
Garcia, Tanya	CC:F&M:IS:55:QAG5	(202) 622-4669
Garcia, Yolanda	CC:WR:ABQ	(505) 837-9010
Garcia-Pages, Sergio	CC:5ER:MIA	(305) 982-5315
Gardea, Rita 5.	CC:WR:5J	(408) 494-7859
Gardner, Laurita 5.	CC:SER:ATL	(404) 331-6243
Gardner, Lorraine E.	CC:DOM:F5,4136	(202) 622-7930
Gardner, Wendy	CC:NER:NEW	(201) 645-2351
Gargano, Susan E.	CC:NER:BO5	(617) 565-7871
Garger, Melanie	CC:NER:MAN	(212) 264-6399
Garlett, Philip L.	CC:INTL	(202) 622-3880
Garner, Virginia	CC:F&M:HR:P:2,4219	(202) 622-3560
Garnett, James L.	CC:EBEO,5203	(202) 622-6060
Garofalo, William 5.	CC:NER:NEW	(201) 645-3047
Garrison, Linda	CC:EL:D,3553	(202) 622-4570
Gartenbaum, Peggy	CC:NER:BRK	(516) 832-2401
Garvey, Joan D.	CC:MSR:HOU	(713) 773-7300
Gasaway, Anthony 5.	CC:MSR:5TL	(314) 425-4747
Gasper, George E.	CC:MSR:DAL	(214) 308-7900
Gasper, Julie P.	CC:MSR:DAL	(214) 308-7900
Gately, Blaise M.	CC:DOM:FS,4135	(202) 622-7940
Gautier, Shirley	CC:MSR:OKL	(405) 297-4830
Gavagan, Peter	CC:NER:BRK	(516) 832-2425
Gavin, Fred	CC:NER:DET:G	(616) 235-0612
Gehres, E. James	CC:WR:DEN	(303) 844-3258
Geisler, Gary E.	CC:DOM:FI&P:4,4111	(202) 622-3970
Geller, Eugene	CC:MSR:ARDA-LC	(214) 308-7452
Geracimos, John	CC:DOM:CORP,4234	(202) 622-7790
Geraghty, Robert F.	CC:WR:5EA	(206) 220-5951
Giacomelli, Kathy	CC:NER:PHI.	(215) 597-3442
Gibbons, James C.	CC:DOM:F5,4513	(202) 622-7840
Gibbs, Kathy A.	CC:DOM:F5,4535	(202) 622-7920
Gibbs, Paul	CC:DOM:IT&A,5031	(202) 622-5020
Gibbs, William D.	CC:EBEO,5336	(202) 622-6030
Giblen, Douglas	CC:EL:D	(202) 622-4570
Gibson, Bridgette M.	CC:WR:GLS	(415) 556-0408
Gibson, Gail K.	CC:MSR:5TP	(612) 290-3473 x 240
Gibson, Pamela V.	CC:MSR:LC	(312) 886-1979
Gidley, Bridget	CC:F&M:HR,4412	(202) 622-3550

Gidlund, Gordon L.	CC:WR:SD	(619) 557-6014
Gilbert, Craig R.	CC:DOM:F5,4050	(202) 622-7820
Gilbert, Marjory A.	CC:MSR:CHI	(312) 886-9225 x 315
Gill, Anita A.	CC:NER:CLE	(216) 522-3380
Gill, James L.	CC:SER:NAS:MSC	(901) 365-5953
Gilliland, Donald R.	CC:SER:BIR	(205) 731-1284
Gilliom, Robyn R.	CC:MSR:GLS	(312) 886-5810 x 421
Gilimarten, Mary del Rey	CC:INTL,4562	(202) 622-3870
Gingerella, Donna M.	CC:MSR:AUS	(512) 499-5662
Giner, Ivette M.	CC:SER:MIA	(305) 982-5305
Gipson, Jerome	CC:DOM:CORP,6545	(202) 622-7290
Gipson, Sharon K.	CC:SER:GLS	(404) 331-4651
Gladden, V. Andrea	CC:EBEO,5331	(202) 622-6040
Glasel, Donald	CC:NER:MAN	(212) 264-7289
Glaser, Guy H.	CC:WR:LN	(714) 643-4315
Glickstein, Steven R.	CC:DOM:FI&P,4300	(202) 622-4439
Glyer, Grid R.	CC:DOM:F5,4136	(202) 622-7930
Goheen, Karen J.	CC:NER:DET	(313) 226-4790
Goings, Dena	CC:DOM:CORP,6551	(202) 622-7693
Goldbas, Michael	CC:NER:ALB	(518) 431-4683
Goldman, Michael D.	CC:F&M:HR:P,4026	(202) 622-3510
Goldman, Richard G.	CC:DOM:F5,4143	(202) 622-7950
Goldstein, Allen	CC:INTL,4575	(202) 622-3830
Goldstein, Bernard	CC:NER:LC	(212) 264-8137
Goldstein, Richard S.	CC:DOM:F5,4143	(202) 622-7950
Goldstein, Seth	CC:INTL, 4555	(202) 622-3850
Goldwyn, Brant	CC:EBEO,4539	(202) 622-6090
Gole, Rose	CC:NER:BRK	(516) 832-2401
Golembiewski, Patricia	CC:WR:SF	(415) 744-9189
Golston, Gidget	CC:EBEO,5217	(202) 622-6020
Golub, Arnold P.	CC:DOM:FI&P,4116	(202) 622-3950
Gomes, A. Tracy	CC:INTL, RPTRS, 606	(202) 260-9825
Gomez, Armando	CC:DOM:P&SI,5012	(202) 622-3060
Gompertz, Michael L.	CC:DOM:IT&A,5240	(202) 622-4910
Gonzalez, Julius	CC:SER:MIA	(305) 982-5324
Gonzalez, M. Vivian	CC:WR:SF	(415) 744-9196
Good, Gladys	CC:NER:NEW	(201) 645-2349
Goode, Dale D.	CC:DOM:CORP,4431	(202) 622-6795
Goode, Mary E.	CC:DOM:FS,4136	(202) 622-7930
Gooding-Jones, Glorianne	CC:WR:THO	(805) 371-6719
Goodman, Marvin	CC:F&M:HR:P:1,4020	(202) 622-3520
Goodson, Cathy A.	CC:WR:SEA	(206) 220-5951
Goostree, Sheila H.	CC:SER:NAS	(615) 736-5500
Gootzeit, Ronald	CC:INTL, 4607	(202) 622-3880
Gordon, Darlene	CC:DOM:FI&P,4312	(202) 622-3930
Gore, Lauren W.	CC:MSR	(312) 886-5806 x 406
Gorman, Keith L.	CC:NER:PHI	(215) 597-3442
Gorman, Mary C.	CC:NER:PHI:GL	(215) 597-2059
Gormley, Michele	CC:NER:BOS	(617) 565-7858
Gormley, Pat	CC:WR:SAC	(916) 974-5712
Goroum, Holly	CC:EL:D,3553	(202) 622-4570
Goss, William A.	CC:SER	(404) 331-6098
Gottlieb, Andrew J.	CC:WR:SJ	(408) 494-7859
Graham, Juanita A.	CC:M&SP, 3539	(202) 622-3360
Graml, Nancy	CC:MSR:HOU	(713) 773-7300
Gramling, Jeanne	CC:SER:GBO	(910) 378-2234
Grand, Roslyn D.	CC:SER:ATL	(404) 331-6077
Grant, Joseph P.	CC:NER:CIN	(513) 684-3211
Grasman, Gerald J.	CC:DOM:P&SI,5312	(202) 622-3130
Graves, Charles J.	CC:MSR:KCY	(816) 283-3046
Gray, James E.	CC:SER:GBO	(910) 378-2235
Gray, Patricia L.	CC:F&M:GLS:CLP	(202) 401-6029
Graziano, Peter	CC:NER:MAN	(212) 264-4373
Green, Fred E.	CC:WR:LV	(702) 455-1127
Green, Jessie	CC:DOM:IT&A,5032	(202) 622-4990
Green, Patricia W.	CC:INTL,4617	(202) 622-3810
Green, Willie	CC:NER:MAN	(212) 264-7135
Greene, Elaine	CC:F&M:HR:TED	(202) 401-8888
Greene, Susan K.	CC:MSR:HOU	(713) 773-7300
Greene, Tracey	CC:EL:GL,BR1,2306	(202) 622-3610
Gregg, William	CC:NER:BRK	(516) 832-2401
Griego, Henry C.	CC:MSR:DAL	(214) 308-7900
Griffin, Sharon	CC:DOM:FI&P,4005	(202) 622-3910
Grigg, Catherine R.	CC:WR:SJ	(408) 494-7864
Grigsby, Cynthia E.	CC:DOM:CORP,5228	(202) 622-7180
Grobe, Linda C.	CC:MSR:CHI	(312) 886-9225 x 314
Grobman, Jamie	CC:EL:D,3553	(202) 622-4570
Grodecki, Christine	CC:NER:PHI	(215) 597-8549
Groenewegen, Elizabeth	CC:WR:SF	(415) 744-9214
Grogan, Deborah	CC:EL:GL,BR1,2310	(202) 622-3610
Gross, Amy	CC:NER:BRK	(516) 832-2400
Gross, Gary S.	CC:NER:BOS	(617) 565-7880
Gross, Karin G.	CC:DOM:IT&A,5513	(202) 622-4930
Gross, Marlene	CC, 3026	(202) 622-3310
Guarnieri, John A.	CC:NER:PHI	(215) 597-3817
Guerrero, Caridad M.	CC:SER:MIA	(305) 982-5314
Guest, Steven R.	CC:MSR:MIL	(414) 297-4238
Guiliano, Vincent J.	CC:NER:MAN	(212) 264-6287
Guiry, James	CC:DOM:ITA,5139	(202) 622-4920
Gulas, A.M.	CC:EL:D	(202) 622-4590
Gunderson, Gregory P.	CC:MSR	(214) 308-7413
Gutierrez, Richard	CC:SER	(404) 331-6161
Gurule, Henrietta T.	CC:WR:ABQ	(505) 837-9010
Guzman, Claudia	CC:WR:WRAPS	(209) 499-6200

H

Habersham, Willa	CC:EL:GL,2000	(202) 622-3600
Hagen, Holly L.	CC:F&M:GLS:PCL,203	(202) 401-4062
Haglund, David R.	CC:DOM:P&SI,5008	(202) 622-3050
Hahn, Gregory M.	CC:WR:SEA	(206) 220-5954
Hahn, Maria A.	CC:DOM:F5,4039	(202) 622-7890
Hale, Marilyn F.	CC:DOM:P&SI,5428	(202) 622-3090
Hale, Nancy W.	CC:SER:NAS	(615) 736-5500
Hall, Elsie	CC:NER:CIN	(513) 684-2086
Hall, Helen	CC:EL:D+CC:EL:CT	(202) 622-7773
Hall, Jennie P.	CC:MSR	(214) 308-7360
Hall, Kathryn	CC:F&M:IS:LIB:LR,4217	(202) 622-8522
Hall, Renee	CC:F&M:IS:LIB,4324	(202) 622-5826
Hall, Sharon Lee	CC:DOM:IT&A,5519	(202) 622-4930
Haller, Karen	CC:F&M,4427	(202) 622-3350
Halley, Joyce	CC:F&M:GLS:CLP	(202) 401-4013

Halley, William F.	CC:NER:NEW	(201) 645-3048
Halpern, Irwin	CC:INTL,4555	(202) 622-3850
Halpin, Terri	CC:MSR:CHI	(312) 886-9225 x 303
Hamilton, Bonnie	CC:INTL, L'PL 3319	(202) 874-1490
Hamilton, Celeta C.	CC:DOM:P&SI,5314	(202) 622-3130
Hamilton, Jack	CC:DOM:P&SI,5000	(202) 622-3571
Hamilton, Virginia L.	CC:WR:DEN	(303) 844-3258
Hamilton, Wayne A.	CC:SER:MIA:FTL	(305) 572-5131
Hamm, Roberta M.	CC:NER:DET	(313) 226-4790
Hammack, William F.	CC:MSR:DAL	(214) 308-7900
Hammarsted, Ron	CC:NER:HAR	(860) 290-4096
Hammoud, Meso T.	CC:NER:DET	(313) 226-4790
Handleman, Paul F.	CC:DOM:P&SI,5116	(202) 622-3110
Handler, Elizabeth A.	CC:DOM:FS,4043	(202) 622-7870
Haney, Phyllis	CC:EBEO,5241	(202) 622-6080
Hanfman, Charles P.	CC:SER:ATL	(404) 331-6073
Hankin, Steven J.	CC:DOM:FS,4136	(202) 622-7930
Hanley, James F. Jr.	CC:MSR:LC	(312) 886-1979 x 428
Hansberry, Donna C.	CC:MSR:CHI	(312) 886-9225 x 343
Hansen, Glenna F.	CC:WR:PNX	(602) 640-4952
Hanson, Dana L.	CC:MSR:STL	(314) 425-4747
Hanson, Robert B.	CC:DOM:P&SI,5115	(202) 622-3120
Hara, Michael E.	CC:INTL	(202) 622-3840
Harber, Carolyn Lee	CC:SER:ATL	(404) 331-6243
Harbourt, Clifford M.	CC:DOM:FS,4526	(202) 622-7920
Harbutte, Alice M.	CC:WR:SD	(619) 557-6014
Hardaker, Roberta	CC:DOM:P&SI,5000	(202) 622-3563
Hardesty, Mary Ann	CC:F&M:HR:TED	(202) 401-8888
Hargis, J. Scott	CC:DOM:FS,4521	(202) 622-7860
Harper, John B.	CC:SER:BIR	(205) 731-1281
Harper, Stephaine	CC:DOM:IT&A,5515	(202) 622-4930
Harrigal, Rebecca L.	CC:DOM:FS,4043	(202) 622-7870
Harrigan, Timothy M.	CC:NER:BOS:ANSC	(508) 474-9765
Harrington, Brian M.	CC:SER:IND	(317) 226-6601
Harrington, Christine A.	CC:WR:SEA	(206) 220-5951
Harrington, Deborah A.	CC:DOM:P&SI,5010	(202) 622-3050
Harrington, Francis T.	CC:NER:BOS:ANSC	(508) 474-9764
Harris, Anthony S.	CC:DOM:IT&A,5026	(202) 622-4980
Harris, Cheryl B.	CC:WR:POR	(503) 326-3100
Harris, Gail	CC:DOM:IT&A,5031	(202) 622-5020
Harris, Karen	CC:F&M:HR:P:1,4026	(202) 622-3510
Harris, Mark D.	CC:DOM:P&SI,5008	(202) 622-3060
Harris, Rebecca Dance	CC:SER:NAS	(615) 736-5500
Harris, Ronald B.	CC:MSR:DAL	(214) 308-7900
Harris, Steven	CC:INTL, 4555	(202) 622-3850
Harris, Terri	CC:EBEO,5229	(202) 622-6070
Harris, Terrian	CC:SER:GL	(404) 331-6161
Harris, Theresa	CC:EL:GL,2004	(202) 622-5721
Harris, Tracey R.	CC:DOM:IT&A,5501	(202) 622-4820
Harris, Wendy S.	CC:WR:LV	(702) 455-1127
Harrison, Marcie	CC:NER:MAN	(212) 264-7958
Harrison, Pamela K.	CC:NER:PHI	(215) 597-3442
Hartnett, Lisa K.	CC:MSR:OMA	(402) 221-3733
Harvey, Bernard P.	CC:DOM:P&SI,5019	(202) 622-3110
Harvey, Cathleen	CC:NER	(212) 264-5619
Harvey, Shelia D.	CC:MSR:HOU	(713) 773-7300
Harvey, Vada Beth W.	CC:EL:D,3557	(202) 622-4570
Harvin, Betty A	CC:DOM:IT&A,5508	(202) 622-4780
Haskell, Mary Anne	CC:WR:SF	(415) 744-9231
Hatfield, Christopher D.	CC:WR:BOI	(208) 334-9606
Hatfield, Jeffrey A.	CC:WR:SD	(619) 557-5090
Hawkes, Rogert	CC:DOM:CORP,4230	(202) 622-7530
Hawkins, Tracy	CC:INTL,4552	(202) 622-3820
Hayden, Charles	CC:F&M:PF:FM:E	(202) 401-8152
Hayes, Sandra C.	CC:MSR:ABQ	(505) 766-8736
Hayes, Sue N.	CC:MSR	(214) 308-7386
Hayes, William T.	CC:NER:BOS	(617) 565-7899
Hayman, Charisse R.	CC:DOM:CORP,4230	(202) 622-7530
Hayter, Sheila	CC:WR:SF	(415) 744-9217
Heard, William A.	CC:DOM:FS,4507	(202) 622-7830
Heath, Earlean	CC:F&M:IS:IS:US	(202) 401-2239
Heath, Randall E.	CC:WR:SEA	(206) 220-5951
Heath, Tammie M.	CC:WR:SF	(415) 744-9211
Hebb, Cynthia	CC:EL:D,3552	(202) 622-4570
Hebert, Emile L.	CC:SER:NO	(504) 558-3100
Hebert, Margaret K.	CC:WR:SD	(619) 557-6014
Heer, Barbara	CC:NER:PHI:GLS	(215) 597-6447
Heimberger, Sharon E.	CC:SER:BAL	(410) 962-3110
Heinkel, Jeffrey L.	CC:WR:SJ	(408) 494-7851
Heitmeyer, Robert D.	CC:NER:DET	(313) 226-4790
Helfgott, Diane	CC:SER:WAS	(202) 634-5411 x 225
Helke, Joel E.	CC:DOM:FS,4043	(202) 622-7870
Henck, William O.	CC:SER:RCH	(804) 771-2332
Henderson, Joseph S.	CC:INTL,4607	(202) 622-3880
Hendricks, David G.	CC:MSR:OKL	(405) 297-4810
Henn, Elizabeth S.	CC:SER:BAL	(410) 962-3154
Herbert, Donna F.	CC:WR:THO	(805) 371-6720
Herbert, Nancy B.	CC:NER:CIN	(513) 684-3201
Hergenhan, Susan C.	CC:WR:LN	(714) 643-4325
Hernandez, Betty	CC:NER:NEW	(201) 645-2638
Hernandez, Ruei T.	CC:WR:LN	(714) 643-4325
Herndon, Bonnie J.	CC:MSR:DAL	(214) 308-7900
Herndon, Pamelya P.	CC:MSR:ABQ	(505) 837-9010
Heroux, Mark S.	CC:WR:DEN	(214) 308-7420
Herrell, Robin L.	CC:NER:CIN	(513) 684-3211
Herrera, Edwin A.	CC:WR:LN	(714) 643-4325
Herring, Thomas	CC:INTL, RPTRS, 606	(202) 260-9825
Hertz, Lousie	CC:SER:BAL:A	(410) 962-3240
Hess, Bruce	CC:NER:PHI	(215) 597-3442
Hester, Lilo A.	CC:INTL,L'PL	(202) 874-1490
Hester, Sharon	CC:DOM:IT&A, 5129	(202) 622-4920
Heyerman, Kay A.	CC:MSR:STP	(612) 290-3473 x 239
Hickok, Sharon	CC:WR:PNX	(602) 640-4963
Hightower, Vicki	CC:WR:ABQ	(505) 837-9010
Hill, Allan D.	CC:WR:SF	(415) 744-9222
Hill, Antonia K.	CC:WR:ANC	(907) 271-6470
Hill, James D.	CC:NER:CIN	(513) 684-3211
Hill, Louis H.	CC:NER:CIN	(513) 684-3211
Hill, Pamela C.	CC:DOM:IT*A, 5525	(202) 622-4970
Hill, Rebecca T.	CC:WR:SF	(415) 744-9211
Hill, Stephanie	CC:DOM:PS&I, 5429	(202) 622-3090
Hillary, Nirmala	CC:F&M:IS,2512	(202) 622-6437
Hillstead, Christal W.	CC:WR:SEA	(206) 220-5951
Hine, Priscilla C.	CC:NER:HAR	(860) 290-4090

Hines, Harry J.	CC:F&M:HR:TED	(202) 401-8888
Hines, J.Thomas	CC:DOM:P&SI,5009	(202) 622-3060
Hinkle, Kelli	CC:WR	(415) 556-0985
Hinnant, Tracy	CC:DOM,5541	(202) 622-4540
Hintermeister, Ann O.	CC:NER	(212) 264-0263
Hinton, Carolyn	CC:F&M:IS:LIB:D,4216	(202) 622-5836
Hirschhorn, Roy A.	CC:DOM:CORP,4424	(202) 622-7770
Hise, Franklin R.	CC:MSR:AU5	(512) 499-5662
Hittinger, Steward Todd	CC:SER:IND	(317) 226-6604
Hochman, Kenneth A.	CC:5ER:MIA:FTL	(305) 572-5131
Hochman, Peter R.	CC:WR:HON	(808) 541-3350
Hodes, Rochelle	CC:DOM:IT&A,5142	(202) 622-4940
Hoefer, J. Anthony	CC:MSR:OMA	(402) 221-3733
Hoffman, Marjorie	CC:EBEO,5201	(202) 622-6030
Hoffman, Ruth E.	CC:DOM:P&SI,5320	(202) 622-3130
Hoffmaster, Gregg N. Jr.	CC, 3539	(202) 622-3360
Hogan, James F.	CC:DOM:P&SI,5430	(202) 622-3090
Hoge, Richard	CC:INTL,4562	(202) 622-3870
Holbrock, Susan	CC:NER:CIN	(513) 684-3201
Holcomb, Mary C.	CC:SER:BIR	(205) 731-1281
Holiday, Blaine C.	CC:MSR:STP	(612) 290-3473 x 247
Holland, Kenneth N.	CC:F&M:GLS,208	(202) 401-4000
Holliday, Andrea D.	CC:DOM:IT&A,5419	(202) 622-5010
Hollingsworth, Margaret	CC:WR:LV	(702) 455-1127
Hollohan, Robert T.	CC:EL:D,3550	(202) 622-4570
Holly, Elizabeth E.	CC:DOM:P&SI,5112	(202) 622-3003
Holman, Edsel Ford, Jr.	CC:SER:NAS	(615) 736-5500
Holmes, Kim	CC:F&M,4311,ICC	(202) 927-5578
Holmes, Gwendolyn L.	CC:DOM:F5,4050	(202) 622-7820
Holmes, Jerry E.	CC:EBEO,5333	(202) 622-6040
Holser, Rick	CC:MSR:PNX	(602) 640-5350
Holstine, Myrna	CC:MSR:AUS	(512) 499-5662
Holton, Orissa A.	CC:EL:GL:BR3,2313	(202) 622-7950
Holton-Clark, 5avon	CC:EL:GL,BR2,2316	(202) 622-3620
Honigman, Robert	CC:DOM:P&SI, 5012	(202) 622-3060
Honore, Carmen M.	CC:5ER:MIA	(305) 982-5308
Hood, Ronald F.	CC:NER:BO5	(617) 565-7861
Hooe, 5tephen	CC:DOM:FI&P:4,4105	(202) 622-3970
Hooks, Cynthia	CC:EBEO,5333	(202) 622-6040
Horan, Barbara E.	CC:WR:DEN	(303) 844-3258
Horan, Gerald M.	CC:DOM:FS,4527	(202) 622-7900
Horn, Sharon	CC:DOM:CORP,4016	(202) 622-7710
Horne, Tameka D.	CC:DOM:FS,4050	(202) 622-7820
Horning, Andrew	CC:WR:PNX	(602) 640-4952
Horton, G. Channing	CC:DOM:IT&A,5137	(202) 622-4920
Horton, Rachel J.	CC:DOM:FS,4516	(202) 622-7960
Hosler, Rick V.	CC:WR:PNX	(602) 640-4925
Hossofsky, Katherine A.	CC:DOM:FI&P:4,4115	(202) 622-3477
Howard, Jasper	CC, 3034	(202) 622-3370
Howard, Mark H.	CC:WR:SLC	(801) 524-5819
Howard, Nellie B.	CC:DOM:FI&P,4315	(202) 622-3018
Howard, Phillip J.	CC:DOM:P&SI,5304	(202) 622-3000
Howe, Miriam A.	CC:5ER:WAS	(202) 634-5409 x 234
Howell, Laura D.	CC:DOM:P&SI,5007	(202) 622-3060
Howland, Monica J.	CC:5ER:JAX	(904) 232-2376
Hu, Paula P.	CC:DOM:CORP,4239	(202) 622-7550
Hubbard, Lewis J. Jr.	CC:MSR:AU5	(512) 499-5662
Hudson, David S.	CC:DOM:P&SI,5426	(202) 622-3120
Huey, Reid M.	CC:NER:CIN	(513) 684-3201
Huffman, John	CC:DOM:P&SI,5109	(202) 622-3110
Hughes, Teresa B.	CC:INTL,4607	(202) 622-3880
Hull, 5usan	CC:WR:POR	(503) 326-3185
Hull, T. Brent	CC:MSR:OKL	(405) 297-4805
Hulse, Mark	CC:NER:BRK	(516) 832-2425
Humphrey, 5hirley	CC:NER:NEW	(201) 645-6510
Humphries, Robert	CC:F&M:GLS:PCL	(202) 401-4062
Hundrieser, Dana E.	CC:MSR:LC	(312) 886-5171
Hunn, Richard L.	CC:MSR:HOU	(713) 773-7300
Hunt, Sylvia F.	CC:EBEO,5241	(202) 622-6080
Hurwitz, Susan B.	CC:DOM:P&SI,5430	(202) 622-3090
Hussey, William D.	CC:DOM:F5,4040	(202) 622-7850
Hustad, Cynthia K.	CC:WR:5F	(415) 744-9189
Hutchinson, Carmen	CC:EBEO,4539	(202) 622-6090
Hutchinson, Hunter	CC:F&M:IS:5S:CTD	(202) 401-2229
Hutzelman, Martha	CC:EBEO,4539	(202) 622-6090
Hyatt, Georgia T.	CC:WR:SF	(415) 744-9231
Hyche, Vicki	CC:DOM:CORP,4230	(202) 622-7530
Hyman, Mitchel S	CC:EL:GL:Br2,2314	(202) 622-3620

I

Ianacone, Steven W.	CC:NER:NEW	(201) 645-3244
Ineich, Paul J.	CC:SER:NO	(504) 558-3100
Ines, Zoraya T.	CC:5ER:MIA	(305) 982-5312
Ingram, Sarah Hall	CC:EBEO, 5214	(202) 622-6000
Inserra, Frank C.	CC:F&M:GLS:PCL,216	(202) 401-4062
Inskeep, Carl D.	CC:MSR:AUS	(512) 499-5662
Irizarry, Eugenie	CC:NER:BRK	(516) 832-2425
Irving, Andrew M.	CC:DOM:IT&A,5516	(202) 622-4930
Isele, Robert D	CC:F&M:PF:FM-E	(202) 401-8161
Iskow, Sheldon A.	CC:DOM:IT&A,5133	(202) 622-4920

J

Jablinsky, Joseph J.	CC:MSR:CHI	(312) 886-9225 x 333J
Jack, Louis B.	CC:WR:LN	(714) 643-4325
Jackson, Charles W.	CC:DOM:CORP,4002	(202) 622-7730
Jackson, Curtis	CC:F&M:IS:SD:RS	(202) 260-9905
Jackson, Shirley	CC:NER:PHI	(215) 597-3442
Jackson, William A.	CC:DOM:IT&A,5553	(202) 622-4960
Jacobs, Christie	CC:DOM:IT&A,5521	(202) 622-4930
Jacobs, Steven B.	CC:WR:5AC	(916) 978-6325
Jacobson, Alan M.	CC:MSR:KCY	(816) 283-3046
Jahnke, Rebecca A.	CC:DOM:FI&P,4116	(202) 622-3950
James, Sharron	CC:F&M:PF:FM:E	(202) 401-8152
Jamison, Tillie L.	CC:SER:RCH	(804) 771-8139
Jankowski, John P.	CC:MSR:CHI	(312) 886-9225 x 319
Jannotta, 5antina M.	CC:DOM:FS,4043	(202) 622-7870
Jaquet, Joyce C.	CC:SER:JAX	(904) 232-2788
Jastczemski, Christine	CC:MSR	(312) 886-5810

Jaworski, Kathleen	CC:NER:PIT	(412) 644-3439
Jefferson, Sandra M.	CC:SER:BAL	(410) 962-3136
Jeglikowski, Charles W.	CC:WR:THO	(805) 371-6704
Jenkins, April M.	CC:NER:CIN	(513) 684-3201
Jenkins, Martha	CC:WR:LA	(213) 894-6311
Jennings, Mark S.	CC:DOM:CORP,4230	(202) 622-7530
Jensen, Stephanier	CC:MSR:DAL	(214) 308-7900
Jermon, Mintory D.	CC:WR	(415) 556-0985
Johnson, Barbara	CC:EL:D,3553	(202) 622-4570
Johnson, Bradford A.	CC:NER:HAR	(860) 290-4077
Johnson, Brenda	CC:NER:PHI	(215) 597-3442
Johnson, Carolyn	CC:DOM:CORP,6555	(202) 622-7270
Johnson, Claudine	CC:SER:LC	(404) 331-6411
Johnson, David W.	CC:MSR:HOU	(713) 773-7300
Johnson, Delores B.	CC:DOM:IT&A,5135	(202) 622-4920
Johnson, Gale	CC:WR	(415) 556-0985
Johnson, George R.	CC:DOM:F5,4135	(202) 622-7940
Johnson, Janet	CC:MSR:STL	(314) 425-4747
Johnson, Jean	CC:F&M:HR:TED	(202) 401-8888
Johnson, Joanne	CC:DOM:P&SI,5015	(202) 622-3060
Johnson, Joyce J.	CC:DOM:F5,2569	(202) 622-7970
Johnson, Linda	CC:SER:GLS	(404) 331-4651
Johnson, Lisa	CC:SER:JAX	(904) 232-2378
Johnson, Mary Hamilton	CC:NER:BOS	(617) 565-7915
Johnson, Peggy D.	CC:DOM:FI&P,4311	(202) 622-3920
Johnson, Robert A.	CC:WR:PNX	(602) 640-4952
Johnson, Romona	CC:EL:GL,2302	(202) 622-3640
Johnson, Scott N.	CC:WR:SAC	(916) 974-5700
Johnson, Trina	CC:WR	(415) 556-0990
Jones, Anthony H.	CC:NER:MAN	(212) 264-6399
Jones, Aretha	CC:SER:WAS	(202) 634-5407 x 254
Jones, Becky	CC:EL:D,3704	(202) 622-4560
Jones, Carolyn D.	CC:NER:DET	(313) 226-4790
Jones, Cathleen A.	CC:MSR:OKL	(405) 297-4820
Jones, Marshall R.	CC:SER:BIR	(205) 731-1281
Jones, Patricia E.	CC:F&M:IS:LIB,4324	(202) 622-5824
Jones, Ralph W.	CC:WR:POR	(503) 326-7009
Jones, Timothy L.	CC:DOM:FI&P,4013	(202) 622-3980
Jordan, Darlene	CC:F&M:GLS:E&GG,216	(202) 401-4944
Jordan, Jeff S.	CC:EL:CT,2579	(202) 622-4470
Jordan, Ronald T.	CC:SER:IND	(317) 226-6048
Jordan, Waltene	CC:EL:D,3560	(202) 622-4570
Jorgensen, Eric B.	CC:SER:ATL	(404) 331-6077
Joseph, Brenda	CC:NER:NEW	(201) 645-3125
Joseph, Warren M.	CC:DOM:F5,4527	(202) 622-7900
Josey, Bruce	CC:F&M:HR:P:P,4032	(202) 622-3540
Jowers, Vanessa	CC:EBEO,5217	(202) 622-6020
Joynt, Jack A.	CC:SER:LOU	(502) 582-5471
Judd, James L.	CC:WR:LA	(213) 894-7101
Juster, David A.	CC:INTL,4555	(202) 622-3850

K

Kagy, James E.	CC:NER:CIN	(513) 684-3211
Kahn, Naseem J.	CC:MSR:CHI	(202) 886-9225 x 332
Kaiser, Robert D.	CC:NER:CIN	(513) 684-3211
Kaizen, Mark S.	CC:F&M:GLS,208	(202) 401-4000
Kalaveras, May	CC:WR	(415) 556-0985
Kalinowski, Sandra B.	CC:INTL,4712	(202) 622-3840
Kallevang, Gary	CC:SER:WAS	(202) 634-5411 x 354
Kaminsky, Robert L.	CC:DOM:FI&P,4007	(202) 622-3910
Kane, Christopher	CC:DOM:IT&A,5513	(202) 622-4930
Kane, Thomas J.	CC:DOM:F5,4050	(202) 622-7820
Kanrek, Victoria J.	CC:NER:MAN	(212) 264-1877
Kansler, Maria	CC:F&M	(202) 927-5578
Kantner, Beth J.	CC:SER:IND	(317) 226-6601
Kanuk, Donald W.	CC:DOM:IT&A,5545	(202) 622-4960
Kao, Sally	CC:MSR:GLS	(312) 886-5810 x 436
Kaplan, Eliot	CC:DOM:IT&A,5545	(202) 622-4960
Kapust, Andrew	CC:F&M, 4433	(202) 622-3056
Karabinos, William B.	CC:F&M:HR:TED	(202) 401-8888
Karis, Shellie	CC:DOM:IT&A,5411	(202) 622-5020
Karr, Luanne	CC:F&M:IS:LIB:D,4216	(202) 622-5838
Karzon, Elizabeth U.	CC:INTL,4567	(202) 622-3860
Kashiwabara, Fay L.	CC:WR:HON	(808) 541-3350
Kassell, Susan J.	CC:DOM:IT&A, 5512	(202)622-4930
Kastl, Robert J.	CC:M&SP, 3539	(202) 622-3360
Kasuba, Ron	CC:WR:SF	(415) 744-9214
Kasulke, Konnie K.	CC:DOM:IT&A, 5524	(202) 622-4910
Katan, Susan W.	CC:DOM:P&SI,5300	(202) 622-3000
Katz, Geraldine F.	CC:F&M:IS:LIB,4324	(202) 622-8050
Kaufer, Robin F.	CC:WR:LA	(213) 894-4663
Kave, Roger L.	CC:WR:LA	(213) 894-4953
Kay, Sheldon M.	CC:MSR:STL	(314) 425-4747
Kaye, Martin B.	CC:WR:DEN	(303) 844-3258
Kearney, Crystal	CC:F&M:HR:P:I,4026	(202) 622-3520
Kearney, James F.	CC:SER:JAX	(904) 232-2387
Keenan, John R.	CC:SER:NAS	(615) 736-5500
Keeton, James E., Jr.	CC:SER:NAS	(615) 736-5500
Kehoe, Paula	CC:NER:PHI	(215) 597-3442
Keller, Karen F.	CC:F&M:GLS:CLP	(202) 401-4013
Kelley, Alfred G.	CC:EBEO,5234	(202) 622-6040
Kelley, George P.	CC:DOM:IT&A,5530	(202) 622-4910
Kelley, Nancy	CC:NER:GLS	(212) 264-3303
Kelly, Dennis M.	CC:MSR:HOU	(713) 773-7300
Kelly, Thomas	CC:DOM:FI&P,4316	(202) 622-3940
Kemble, Mark	CC:F&M:IS:SD:RS	(202) 260-9921
Kendrick, Raymond A., Jr.	CC:DOM:F5,4510	(202) 622-7880
Kennedy, Angela J.	CC:SER:IND	(317) 226-7473
Kennedy, Earnest L.	CC:DOM:IT&A,5501	(202) 622-4810
Kennedy, Erin K.	CC:WR:SJ	(408) 494-7870
Kennedy, Richard	CC:WR:SLC	(801) 524-3166
Kensinger, Dale P.	CC:MSR:KCY	(816) 283-3046
Kent, Bruce W.	CC:MSR:AUS	(512) 499-5662
Kerkhove, Albert B.	CC:MSR:OMA	(402) 221-3733
Kernaghan, Kathleen	CC:NER:PHI	(215) 597-3442
Kerrigan, Thomas J.	CC:NER:BRK	(516) 832-2425
Kesselman, H. Stephen	CC:NER:PHI	(215) 597-3442
Kessler, David	CC:DOM:CORP,4422	(202) 622-7770
Kessler, Surette	CC:WR:THO	(805) 371-6700
Kettell, Diane	CC:NER:NEW	(201) 645-6674
Key, Darius	CC:EL, 3547	(202) 622-4502

Keyes, Marsha A.	CC:DOM:F5,4507	(202) 622-7870
Khadiri, Gita	CC:DOM:IT&A,5144	(202) 622-4940
Kim, Nancy	CC:INTL, REP 606	(202) 622-9825
Kibat, Allen E.	CC:F&M:IS:IC:	(202) 401-2220
Kiessling, William W.	CC:SER:NAS	(615) 736-5500
Kilchenstein, James L.	CC:DOM:P&SI,5107	(202) 622-3040
Kilduff, Kevin J.	CC:NER:MAN	(212) 264-4373
Kilkenny, Lindy Lou	CC:WR:POR	(503) 230-7400
Kim, Heesun Grace	CC:DOM:P&SI,5013	(202) 622-3060
Kim, Nancy	CC:INTL,RPTRS,606	(202) 260-9825
Kimmel, Mary P.	CC:WR:BOI	(208) 334-9606
Kincannon, Alexandra	CC:F&M:IS,2512	(202) 622-7058
Kindel, Gretchen A.	CC:WR:SD	(619) 557-6014
King, Betty A.	CC:SER:ATL	(404) 331-6243
King, Brendan G.	CC:NER:NEW	(201) 645-3278
King, Ida L.	CC:INTL,3052	(202) 622-3800
King, Zackary W.	CC:WR:LN	(714) 643-4325
Kinlaw, Pamela	CC:INTL,4575	(202) 622-3830
Kinsella, Johnnie	CC:MSR:OKL	(405) 231-5127
Kipnis, Bruce E.	CC:DOM:FI&P,4007	(202) 622-3910
Kirvin, Deanna R.	CC:MSR:DM	(515) 284-4783
Kiss, Albert J.	CC:DOM:FI&P,4318	(202) 622-3940
Kiss, Katharine J.	CC:DOM:IT&A, 5137	(202) 622-4920
Kissel, Benedetta A.	CC:INTL,3052	(202) 622-3800
Kitihara, Kyong-Ae	CC:F&M:HR,4412	(202) 622-3550
Kittler, Andrew C.	CC:DOM:FI&P,4320	(202) 622-3940
Kizzie, Carolyn Y.	CC:F&M:PF:PA:P	(202) 401-8069
Klahr, Nancy J.	CC:SER:MIA	(305) 982-5326
Klapper, Hanna	CC:NER:MAN	(212) 264-6913
Klaasen, Mary T.	CC:WR:SD	(619) 557-6014
Klein, Garry W.	CC:SER:GLS	(404) 331-4651
Klein, James M.	CC:MSR:MIL	(414) 297-4239
Klein, Jill	CC:F&M:IS:LIB,4324	(202) 622-5825
Kletnick, Theodore J.	CC:NER	(212) 264-0262
Kline, Alan S.	CC:NER:PHI	(215) 597-3442
Klinghoffer, Jack H.	CC:WR:LA	(213) 894-4663
Klotz, Martin F.	CC:EL:CT,2579	(202) 622-4470
Knap, J. Paul	CC:MSR:MIL	(414) 297-4246
Knebel, Sandra L.	CC:SER:MIA:FTL	(305) 572-5131
Knechtel, Carleton E.	CC:MSR	(214) 308-7354
Knospe, Marvis	CC:NER:BOS	(617) 565-7914
Knowles, Patricia C.	CC:NER:ALB	(518) 431-4683
Knudsen, Heidi	CC:NER:MAN	(212) 264-1598
Kobylarz, Albert	CC:NER:NEW	(201) 645-2665
Kocak, Richard A.	CC:DOM:P&SI,5316	(202) 622-3130
Koch, Kimberly	CC:DOM:IT&A,5024	(202) 622-4980
Koch, Monica	CC:NER:BRK	(516) 832-2400
Kocis, Peter	CC:INTL, RPTRS, 606	(202) 560-9825
Kodjo, Vivian	CC:SER:ATL	(404) 331-6243
Kohn, Debra A	CC:EL:GL:BR2,2316	(202) 622-3620
Kohn, Donna J.	CC:DOM:F5,4039	(202) 622-7890
Kokis, Nicholas G.	CC:NER:BRK	(516) 832-2400
Kolb, Linda	CC:DOM,4409	(202) 622-4550
Korbas, Michelle D.	CC:WR:SJ	(202) 494-7859
Korte, Katie	CC:WR:SAC	(916) 974-5714
Kostak, William	CC:DOM:P&SI,5406	(202) 622-3080
Kozel, Michael A.	CC:SER:NAS	(615) 736-5500
Kozicki, Perry	CC:MSR:LC	(312) 886-1985
Kraft, Alvin J.	CC:DOM:FI&P,4311	(202) 622-3920
Kramer, John	CC:DOM:P&SI,5019	(202) 622-3060
Kranzthor, Bryce A.	CC:WR:SF	(415) 744-9211
Krasner, Matt	CC:DOM:CORP,4237	(202) 622-7550
Kraus, John	CC:F&M:PF:FM	(202) 401-8152
Krawczyk, Bernadette	CC:MSR:OKL	(405) 297-4800
Krazeise, Paul J., Jr.	CC:SER:LOU	(502) 582-6234
Kretzer, Matthew R.	CC:WR:SJ	(408) 494-7859
Krichevsky, Alex	CC:NER:CLE	(216) 522-3380
Krieg, Frederick W.	CC:SER:LOU	(502) 582-5471
Kroening, Linda	CC:DOM:IT&A,5508	(202) 622-4800
Krug, Paul J.	CC:WR:SF	(415) 744-9217
Kugler, Paul F.	CC:DOM:P&SI,5300	(202) 622-3000
Kuhn, Nancy O.	CC:NER:CIN	(513) 684-3211
Kunze, Deborah G.	CC:MSR:DAL	(214) 308-7900
Kuo, Lisa W.	CC:WR:LN	(714) 643-4325
Kuo Margaret	CC:WR:LN	(714) 643-4325
Kurdys, Russell F.	CC:NER:PIT	(412) 644-3438
Kutten, James A.	CC:MSR:STL	(314) 425-4747
Kyle, Carrie B.	CC:DOM:IT&A,5134	(202) 622-4940
Kyrouz, William	CC:NER:BOS:HP	(617) 565-7943

L

LaBounty, Steven W.	CC:MSR:STL	(314) 425-4747
LaBelle, Peter J.	CC:NER:MAN	(212) 264-7829
Lackner, Michael	CC:WR:LA	(213) 894-3027
LaFrance, Lori P.	CC:WR:SEA	(206) 553-5272
Lamartine, Janice E.	CC:MSR:CHI	(312) 886-9225 x 327
Lambert, Linda D.	CC:SER:IND	(317) 226-7473
Lambert, Linda F.	CC:MSR:DAL	(214) 308-7900
Lambert, Maie L.	CC:SER:ATL	(404) 331-6243
Lambert, Thomas M.	CC:F&M:PF:PA:P	(202) 401-8060
Lambert-Dean, Deborah	CC:EL:D,3560	(202) 622-4570
Lancaster, John J.	CC:SER:NAS	(615) 736-5500
Landau, Barry S.	CC:DOM:FI&P:4,4109	(202) 622-3970
Lane, Sharron	CC:F&M,3042	(202) 622-3330
Lang, Allan E.	CC:MSR	(214) 308-7426
Langello, Chris	CC:EL:CT	(202) 622-4470
Langer, Edward G.	CC:MSR:MIL	(414) 297-4236
Langston, Joe R.	CC:SER:ATL:CO	(803) 253-3737
Langston-Cox, Pamela D.	CC:WR:GLS	(415) 556-0408
Lanier, Daphne J.	CC:SER:BIR	(205) 731-1284
Lanning, James C., Jr.	CC:MSR:LC	(312) 886-5171
Lansdell, Carroll	CC:NER:NEW	(201) 645-3076
Lappen, Arthur L.	CC:EL:D,3552	(202) 622-4570
Larkins, Richard	CC:DOM:FI&P,4316	(202) 622-3940
Larsen, Elena	CC:F&M:PF:PA:P	(202) 401-8061
Larson, Ann L.	CC:MSR:HOU	(713) 773-7300
Larson, Albert L., III	CC:WR:GLS	(415) 556-0408
Larson, Joni	CC:MSR:AUS	(512) 499-5662
Larson, Lori	CC:F&M:GLS:PCL	(202) 401-4062
Larson, Valerie N.	CC:WR:SD	(619) 557-6095
Lashnits, Nancy M.	CC:DOM:FI&P,4015	(202) 622-3980

Lass, John M.	CC:DOM:P&SI,5318	(202) 622-3130
Laterman, Barry J.	CC:NER:BOS	(617) 565-7868
Latney, Janelle	CC:DOM:IT&A,5041	(202) 622-4950
Latrobe, Osmun R.	CC:MSR:OKL	(405) 297-4815
Lau, Catherine L.	CC:WR:SJ	(408) 494-7853
Lau, David L.	CC:WR:HON	(808) 541-3350
Laubach, Edward J., Jr.	CC:NER:PIT	(412) 644-3443
Lauer, Gail S.	CC:SER:NO	(504) 558-3100
Laufer, Janet	CC:EBEO, 5203	(202) 622-6060
Lauritzen, Laura A.	CC:DOM:FI&P,4108	(202) 622-3980
LaVignera, Guy G.	CC:NER:NEW	(201) 645-2628
Law, Roger	CC:WR:LA	(213) 894-3027
Lawson, Diane L.	CC:SER:BIR	(205) 731-1281
Lawson, James E.	CC:SER:IND	(317) 226-6601
Lawson, LaVonne D.	CC:WR:SJ	(408) 494-7855
Layton, Charles	CC:NER:CIN	(513) 684-3201
LeBloch, James	CC:WR:LA	(213) 894-7101
Lederman, Lejsor	CC:WR:THO	(805) 371-6700
Lee, Andrew H.	CC:WR:LN	(714) 643-4325
Lee, Evangelista C.	CC:EL:GL,2000	(202) 622-3600
Lee, Julia M.	CC:DOM:P&SI,5011	(202) 622-3060
Lee, Stephanie	CC:DOM:P&SI,5013	(202) 622-3060
Lee-Martinez, Marikay	CC:WR:PNX	(602) 640-4925
Lefkowitz, Melvin E.	CC:SER:WAS	(202) 634-5403 x 262
LeGore, Cathy S.	CC:SER:BIR	(205) 731-1281
Lehman, William P.	CC:MSR	(312) 886-5810 x 418
Lehr, Alison W.	CC:SER:MIA:FTL	(305) 572-5131
Leib, Irwin	CC:DOM:IT&A,5501	(202) 622-4820
Leichtman, Michele	CC:WR:LA	(213) 894-4663
Leighton, Theodore	CC:NER:BRK	(516) 832-2401
Lekos, Konstantine P.	CC:DOM:CORP,4239	(202) 622-7550
Leland, Gerald W.	CC:MSR:STP	(612) 290-3473 x 224
Lemon, Charmaine	CC:NER:PHI	(215) 597-3442
Lent, Richard	CC:EBEO,5201	(202) 622-6030
Leonard, Barbara M.	CC:WR:SJ	(408) 494-7857
Leonard, Jerry L.	CC:WR:ANC	(907) 271-6470
Leone, Donna P.	CC:NER:PIT	(412) 644-3442
Leong, Frank	CC:WR	(415) 556-0985
Lessis, James W.	CC:MSR:DAL	(214) 308-7900
Letkewicz, Lawrence C.	CC:MSR:LC	(312) 886-5172
Levine, Alan C.	CC:EL:GL,2306	(202) 622-3610
Levine, Beth R.	CC:F&M:GLS:E&GG	(202) 622-4944
Levine, Howard P.	CC:SER:JAX	(904) 232-2788
Levine, Philip	CC:DOM:CORP,4008	(202) 622-7710
Levy, Barbara Allen	CC:WR:SF	(415) 744-9217
Levy, Charles A.	CC:WR:SF	(415) 744-9225
Levy, Howard	CC:WR:LA	(213) 894-4663
Lew, Mae J.	CC:NER:BOS	(617) 565-7856
Lew, Pamela	CC:DOM:FI&P:3,4110	(202) 622-3960
Lewis, Doris	CC:INTL, L'PL 3319	(202) -874-1490
Lewis, Harve M.	CC:DOM:FS,4507	(202) 622-7830
Lewis, Mary	CC:F&M:GLS:CLP	(202) 401-4013
Lewis, Susan	CC:NER:NEW	(201) 645-3507
Lewis, Teal	CC:MSR	(214) 308-7373
Lichtman, Milton	CC:DOM:IT&A,5038	(202) 622-4840
Lier, Kathleen	CC:SER:NO	(504) 558-3100
Liggett, Steve	CC:SER	(404) 331-6194
Lin, Katy	CC:WR:LA	(213) 894-4650
Lintz, Judith A.	CC:DOM:IT&A,5142	(202) 622-4940
Liquerman, Melissa C.	CC:DOM:FS,4521	(202) 622-7860
Lis, Suzanne	CCNER:HAR	(203) 270-4066
Little, Kenneth A.	CC:F&M,3042	(202) 622-3330
Little, Robert T.	CC:MSR:CHI	(312) 886-9225 x 341
Liu, Valerie K.	CC:WR:SD	(619) 557-6095
Livingston, Joan	CC:SER:WAS	(202) 634-5409 x 236
Livingston, John	CC:DOM:IT&A, 5525	(202) 622-4970
Lloyd, Michael W.	CC:WR:DEN	(303) 844-3258
Lockett, Sharon	CC:NER:NEW	(201) 645-3710
Lockhart, Frederick J., Jr.	CC:WR:DEN	(303) 844-3258
Loesch, Michelle K.	CCWR:SEA	(206) 220-5954
Logan, Ann	CC:DOM:FI&P:4,4111	(202) 622-3970
Logan, Dorothy H.	CC:EL:CT,2579	(202) 622-4470
Lohrstorfer, Timothy A.	CC:SER:IND	(317) 226-7473
Long, Joseph F.	CCNER:HAR	(860) 290-4090
Loomie, Christine	CC:NER:BRK	(516) 832-2400
Loor, Marlene	CC,3026	(202) 622-3300
Lopata, Joel A.	CC:WR:SLC	(801) 558-6410
Lopez, Joe M.	CC:WR:PNX	(602) 640-4925
Lorello, Joanne	CC:NER:BOS	(617) 565-7838
Lorence, Robert W.	CC:INTL,4607	(202) 622-3880
Lortie, John T.	CC:SER:MIA:FTL	(305) 572-5131
Loupee, Joanne F.	CC:WR:THO	(805) 371-6700
Love, Linda A.	CC:NER:PHI	(215) 597-3442
Loverud, Karin	CC:EBEO,5328	(202) 622-6060
Lowdermilk, Terza D.	CC:SER:GBO	(910) 378-2291
Lowe, Paulette	CC:WR	(415) 556-0990
Lowrance, William B.	CC:INTL,L'PL	(202) 874-1490
Lucas, Dante D.	CC:NER:MAN	(212) 264-7872
Lucas, Patrick W.	CC:WR:LN	(714) 643-4325
Luckey, Jane R.	CC:DOM:IT&A, 5530	(202) 622-4910
Luczak, Barbara M.	CC:NER:CLE	(216) 522-3380
Ludeke, Todd A.	CC:MSR:HOU	(713) 773-7300
Lukas, Teresa	CC:WR:SF	(415) 744-9211
Lukschander, Samuel	CC:F&M:IS:SD:SI,520	(202) 622-6434
Lunde, Rebecca J.	CC:SER:MIA	(305) 536-5571
Lundeen, William	CC:INTL,4562	(202) 622-3870
Lupi, David	CC:INTL,4704	(202) 622-3840
Luthra, Veena	CC:SER:RCH	(804) 771-2885
Luu, Dat N.	CC:INTL,L'PL	(202) 874-1490
Luxner, Melissa S.	CC:DOM:FI&P:4,4115	(202) 622-3142
Luxner, Thomas A.	CC:DOM:IT&A,5525	(202) 622-4970
Lyons, Paul E.	CC:SER:IND	(317) 226-6601
Lyons, William T.	CC:NER:NEW	(201) 645-3351

M

Macdonald, James G.	CC:MSR:AUS	(512) 499-5662
MacDonald, Wendy	CC:DOM:IT&A,5042	(202) 622-4990
MacEachen, John D.	CC:DOM:FS,4521	(202) 622-7860
Maciejewski, Cynthia M.	CC:MSR	(312) 886-9225 x 207
Mack, Lisa	CC:DOM:FI&P,4300	(202) 622-3900
Mackall, Rosalind L.	CC:DOM:CORP,4408	(202) 622-7750

Mackey, Marilyn A.	CC:WR:DEN	(303) 844-3258
MacKinson, Thomas	CC:WR:5F	(415) 744-9228
Madan, Rajiv	CC:NER:MAN	(212) 264-7390
Madden, David P.	CC:DOM:CORP,4237	(202) 622-7540
Madden, Edward B.	CC:DOM:P&SI,5317	(202) 622-3130
Maddrey, Jeffrey W.	CC:DOM:FI&P:2,4318	(202) 622-3940
Madewell, Edith M.	CC:SER:NAS	(615) 736-5500
Madigan, Elizabeth	CC:DOM:P&SI,5315	(202) 622-3090
Madison, Katina	CC:INTL, 4617	(202) 622-3810
Magee, Susan	CC:F&M,4203	(202) 622-3500
Magid, Laura R.	CC:NER:GLS	(212) 264-5648
Magnone, Matthew	CC:NER:NEW	(201) 645-6510
Magrogan, Michael	CC:F&M:IS:TS,4209	(202) 622-8040
Mah, Susan	CC:WR:5F	(415) 744-9204
Mainhart, Joan M.	CC:SER:BAL	(410) 962-9853
Mak, Marshall J.	CC:WR:SJ	(408) 494-7851
Makurath, Joseph P.	CC:DOM:P&SI,5422	(202) 622-3120
Malabed, Ronald B.	CC:WR:SJ	(408) 494-7859
Malgeri, Jack	CC:DOM:P&SI,5108	(202) 622-3040
Malloy, Dorothea	CC:DOM:IT&A,5028	(202) 622-4980
Malloy, James F.	CC:DOM:FI&P,4300	(202) 622-3154
Manasevit, Patricia A.	CC:DOM:FS,4526	(202) 622-7920
Mandel, Lewis R.	CC:NER:BRK	(516) 832-2400
Mandell, Andrew	CC:NER:BRK	(516) 832-2400
Manfreda, Richard H.	CC:DOM:P&SI,5302	(202) 622-3000
Mann, Joyce A.	CC:F&M:IS,4032	(202) 622-8000
Mann, Roberta F.	CC:DOM:FS,4040	(202) 622-7850
Manning, Irene J.	CC:F&M:GLS,208	(202) 401-4000
Manning, Paul S.	CC:INTL,4617	(202) 622-3810
Mansuri, M. Yusuf	CC:DOM:IT&A,5024	(202) 622-4980
Manzur, Mercedes	CCWR:LV	(702) 455-1127
Mapel, Wanda	CC:DOM:CORP,4016	(202) 622-7710
Marconi, Ted	CC:DOM,4409	(202) 622-4550
Marcum, Tanya	CC:NER:DET:GR	(616) 235-0340
Marcus, Phyllis E.	CC:INTL,4712	(202) 622-3840
Maresca, Elizabeth A.	CC:NER:MAN	(212) 264-7289
Margopulos, Ted N.	CC:DOM:P&SI,5317	(202) 622-3130
Marino, Robert B.	CC:NER:MAN	(212) 264-3155
Mark, Loren B.	CC:MSR:OMA	(402) 221-3733
Mark, Valerie A.	CC:INTL,4704	(202) 622-3840
Markley, Roger G.	CC:MSR:GLS	(312) 886-5810 x 417
Markman, David J.	CC:NER:PHI:GLS	(215) 597-7673
Marks, Nancy J.	CC:EBEO,S214	(202) 622-6000
Marlette, Suzanne M.	CC:WR:DEN	(303) 844-3258
Marr, Joyce	CC:WR:LN	(714) 643-4325
Marshall, Linda	CC:EBEO,5201	(202) 622-6030
Marshall, Sharon K.	CC:WR:SJ	(408) 494-7870
Marshall, Tanya	CC:DOM:IT&A,5126	(202) 622-5030
Marshburn, Larry	CC:F&M,3042	(202) 622-3330
Martin, Crystal	CC:NER:NEW	(201) 645-2415
Martin, James E.	CC:DOM:IT&A,5031	(202) 622-5020
Martin, Madeline	CC:NER:MAN	(212) 264-6496
Martin, Margaret	CC:EL:D,3559	(202) 622-4570
Martin, Margaret A.	CC:WR:SAC	(916) 974-5700
Martin, Melonee	CC:EL,3547	(202) 622-3410
Martin, William	CC:EL:D,3562	(202) 622-4570
Martinez, Diane M.	CC:NER:DET	(313) 226-2409
Martinez, Georgianna V.	CC:WR:LA	(213) 894-6311
Martinez, Tracy A.	CC:MSR:STP	(612) 290-3473 x 226
Marum, Robert E.	CC:NER:HAR	(860) 290-4090
Maselli, Joseph F.	CC:NER	(215) 597-2153
Masnik, George L.	CC:DOM:P&SI,5427	(202) 622-3090
Mason, Harry G.	CC:SER:GLS	(404) 331-4651
Mason, John	CC:F&M:IS:5D:5I	(202) 260-9610
Mason, Karen J.	CC:DOM:FS,4039	(202) 622-7890
Mason, Linda	CC:F&M:IS:IC:ATS	(202) 401-2192
Mason, Ron	CP:EX:C:I,2517	(202) 622-4253
Mata, Sharilyn	CC:WR:LA	(213) 894-2254
Mathis, Verdi	CC:F&M:HR:P,4026	(202) 622-3530
Mathis, Yurlinda	CC:EBEO,5207	(202) 622-6060
Matta, Derek B.	CC:MSR:AUS	(512) 499-5662
Matthews, Melva	CC:DOM:CORP,6561	(202) 622-7280
Mattson, Cynthia J.	CC:INTL,4617	(202) 622-3810
Matuszeski, Grace K.	CC:DOM:FS,4526	(202) 622-7920
Matuu, Teresa L.	CC:WR:SJ	(408) 494-7851
Mauney, Shari C.	CC:WR:PNX	(602) 640-4952
Maurer, Charles W., Jr.	CC:NER:BOS	(617) 565-7859
Mauro, James F.	CC:NER:DET:GR	(616) 235-0340
Mayes, Wyoming E.	CC:WR:ANC	(907) 271-6470
Mayo, Jean M.	CC:DOM:FS,4516	(202) 622-7960
Mazella, Joseph L.	CC:NER:PHI	(215) 597-8523
McAlonan, Richard	CC:INTL, RPTRS, 606	(202) 260-9825
McCall, Angela M.	CC:WR:SAC	(916) 974-5707
McCants, William R.	CC:SER:JAX	(904) 232-2383
McCarthy, William A.	CCWR:SEA	(206) 220-5954
McCarthy, William B.	CC:SER:MIA:FTL	(305) 572-5131
McCartney, Judy	CC:F&M:IS:LIB,4324	(202) 622-5831
McCaskill, Robbie	CC:SER:ATL:CO	(803) 253-3738
McClanahan, Frank C., III	CC:SER:GBO	(910) 378-2292
McClanahan, R. Audrey	CC:WR:SD	(619) 557-6095
McInroy, Cheryl	CC:NER:MAN	(212) 264-7872
McLean, Carrie	CC:F&M:PF,622	(202) 401-8174
McClintock, Gregory A.	CC:WR:ANC	(907) 271-6470
McClure, Carol B.	CC:MSR:HOU	(713) 773-7300
McConnell, Janet	CC:SER:WAS	(202) 634-5411 x 228
McConnell, Tanya	CC:DOM:CORP,6551	(202) 622-7693
McCool, Peter	CC:WR	(415) 556-0677
McCorquodale, Annette	CC:MSR	(214) 308-7411
McCray, Bertha	CC:EL:GL,2306	(202) 622-3610
McCrum, Evelyn	CC:NER:BRK	(516) 832-2424
McCubbin, Daniel R.	CC:DOM:IT&A,5129	(202) 622-5010
McCullough, Joan	CC:NER:PHI	(215) 597-2153
McCurley, Nancy C.	CC:WR:LA	(213) 894-3027
McDermott, Patricia	CC:EBEO,5201	(202) 622-6030
McDonald, Karen	CC:WR:SJ	(408) 494-7859
McDonnell, David	CC:DOM:P&SI,5012	(202) 622-3050
McDougal, John C.	CC:SER:RCH	(804) 771-8142
McEachin, Sena M.	CC:SER:ATL	(404) 331-6243
McElroy, Anthony L.	CC:SER:WAS	(202) 634-5409 x 258
McElroy, Ellen	CC:DOM:SC,SS37	(202) 622-4662
McFadden, Arthur	CC:NER	(212) 264-4080
McFadin, Linda J.	CC:MSR	(214) 308-7360
McGeady, Johanna M.	CC:INTL	(202) 260-9825
McGill, Janet C.	CC:MSR:CHI	(312) 886-9225 x 306

McGoldrick, Donald	CC:MSR	(312) 886-9225 x 307
McGrath, Charles	CC:5ER	(404) 331-6194
McGreevy, John J.	CC:DOM:IT&A,5528	(202) 622-4910
McGregor, John	CC:F&M:IS:TS,4209	(202) 622-8040
McGroarty, Patrick	CC:DOM:P&SI,5110	(202) 622-3040
McIlyar, Mary Kay	CC:MSR:DAL	(214) 308-7900
McInroy, Cheryl	CC:NER:MAN	(212) 264-7872
McKeiver, Yvonne	CC:5ER:WAS	(202) 634-5403 x 263
McKendrick, Avarian R.	CC:SER:MIA	(305) 982-5321
McKenna, M. Catherine	CC:WR	(415) 556-0990
McKenzie, Claire R.	CC:MSR:CHI	(312) 886-9225 x 312
McKenzie, Wanda Denee	CC:EL:CT,2579	(202) 622-4470
McKinney, Paulette	CC:F&M:GLS:PCL	(202) 401-4062
McLean, Carrie	CC:F&M:PF:FM:E	(202) 401-8171
McLean, Susan Reed	CC:5ER:NAS	(615) 736-5500
McLeod, Will E.	CC:EBEO,5330	(202) 622-6040
McLoughlin, Glenn C.	CC:MSR:OKL	(405) 297-4805
McMahon, Michael R.	CC:WR:5EA	(206) 220-5951
McMunn, David G.	CC:DOM:P&SI,5116	(202) 622-3110
McNair, Levern	CC:DOM:P&SI,5002	(202) 622-3050
McNamara, Wesley F.	CC:WR:POR	(503) 326-3189
McNier, Mark	CC:WR:LN	(714) 643-4325
McPherson, Jeremy L.	CC:WR:5AC	(916) 974-5700
McQueeney, Theresa G.	CC:NER:BRK	(516) 832-2400
McQuillan, John F.	CC:DOM:P&SI,5106	(202) 622-3040
McReynolds, Charles L. Jr.	CC:MSR:GL	(214) 308-7352
Meadows, Felicia	CC:F&M:IS:5D	(202) 260-9846
Meaney, John C.	CC:WR:POR	(503) 326-3185
Medleau, Keith G.	CCWR:5EA	(206) 220-5951
Melone, Michael E.	CC:WR	(415) 744-9231
Melvin, Martha	CC:SER:BIR	(205) 731-1281
Melvin, J. Michael	CC:SER:JAX	(904) 232-2788
Melvin, Roxanne	CC:WR:SAC	(916) 974-5700
Melzer, Anne	CC:NER:BUF	(716) 551-5610
Mendoza, Lourdes G.	CC:5ER:ATL	(404) 331-6243
Meneely, Bruce K.	CC:MSR:OKL	(405) 297-4805
Menillo, Michael A.	CC:NER:MAN	(212) 264-5646
Mercier, Brenda	CC:WR:LA	(213) 894-4663
Merkel, Barbara E.	CC:SER:JAX	(904) 232-2780
Merken, Gary J.	CC:DOM:F5,4535	(202) 622-7920
Merkle, William G.	CC:MSR:LC	(312) 886-1984
Merriam, Terri A.	CCWR:5EA	(206) 220-5954
Merereau, Dwight	CC:DOM:IT&A,5525	(202) 622-4970
Mersereau, Lori M.	CC:WR:SAC	(916) 974-5700
Merson, Christine	CC:DOM:IT&A,5020	(202) 622-5020
Mesler, Mark S.	CC:5ER:ATL	(404) 331-6073
Metoxen, Alberta	CC:MSR:MIL	(414) 297-4242
Meyer, David	CC:DOM:FI&P	(202) 622-3950
Michaels, JoAnne	CC:EL,3547	(202) 622-3410
Michaels, Stanley	CC:DOM:IT&A,5527	(202) 622-4970
Micholas, Mirkay	CC:EL:D	(202) 622-4590
Michur, Adrian L.	CC:DOM:FI&P,4320	(202) 622-3940
Mihelcic, Richard J.	CC:F&M,3042	(202) 622-3330
Mikalchus, John R.	CC:WR:PNX	(602) 640-4925
Miller, David	CC:WR:5LC	(801) 524-4199
Miller, Karen	CC:MSR	(312) 886-5802
Miller, Mark J.	CC:MSR:MIL	(414) 297-4249
Miller, Norlyn D.	CC:DOM:IT&A,5136	(202) 622-4940
Miller, Paul L.	CC:INTL,4575	(202) 622-3208
Miller, Robert A.	CC:EL:GL,2300	(202) 622-3640
Miller-Spriggs, Revelia	CC:DOM:IT&A,5411	(202) 622-5411
Miller, Stephen M.	CC:5ER:WAS	(202) 634-5411 x 332
Miller, Thomas J.	CC:MSR:OKL	(405) 297-4830
Miller, William I.	CC:MSR:CHI	(312) 886-9225 x 335
Mills, Bill	CC:NER:NEW	(201) 645-3347
Mills, David	CC:EBEO:5336	(202) 622-6050
Milton, Joann	CC:EBEO,5214	(202) 622-6000
Minsky, James B.	CC:5ER:JAX	(904) 232-2788
Minsky, Joanne B.	CC:5ER:JAX	(904) 232-2788
Miosi, Dianna K.	CC:DOM:P&SI,5002	(202) 622-3050
Mirabito, Diane	CC:NER:BRK	(516) 832-2400
Miraglia, Peter	CC:NER:CIN	(513) 684-6146
Miranda-Kirschner, Iris	CC:EL:CT,2579	(202) 622-4470
Miron, Barbara	CC:NER:MAN	(212) 264-1598
Misey, Robert J. Jr.	CC:SER:NAS	(615) 736-5500
Miskin, Richard	CC:MSR:HOU:S	(512) 229-5336
Misner, Robert B.	CC:EBEO,5203	(202) 622-6060
Missry, Michelle	CC:NER:MAN	(212) 264-7077
Mitchell, Charlotte A.	CC:WR:5F	(415) 744-9231
Mitchell, Jeffery G.	CC:DOM:IT&A,5335	(202) 622-4970
Mitchell, Margaret	CC:EL:D,3552	(202) 622-4570
Mitchell, Theresa E.	CC:5ER:MIA	(305) 536-4720
Moates, Edith	CC:MSR:OKL	(405) 297-4825
Modica, Diana	CC:WR:THO	(805) 371-6700
Moe, Debra K.	CC:WR:SJ	(408) 494-7856
Moffat, Krista	CC:F&M:HR:P:2,4219	(202) 622-3560
Moffitt, Thomas D.	CC:DOM:FS,4521	(202) 622-7900
Mombrun, Reginald	CC:DOM:CORP,4422	(202) 622-7770
Monahan, Charles J.	CC:DOM:P&SI,5306	(202) 622-3000
Monahan, Patricia	CC:DOM:FI&P,4009	(202) 622-3910
Moncure, Florence	CC:F&M:GLS:PCL	(202) 401-4062
Monson, David P.	CC:WR:DEN	(303) 844-3258
Montague, Tyrone J.	CC:NER:MAN	(212) 264-4443
Montemurro, Michael J.	CC:DOM:IT&A,5238	(202) 622-4910
Montero, Patricia	CC:WR:SF	(415) 744-9217
Montgomery, Dwight M.	CC:WR:LA	(213) 894-4663
Montgomery, Vivian	CC:WR:GLS	(415) 556-0408
Montue, Tishaun A.	CC:INT'L,3319 L'PL	(202) 874-1490
Mooney-Magrogan,Deborah	CC:F&M:HR:TED	(202) 401-8888
Moore, Constance F.	CC:DOM:FS,4510	(202) 622-7880
Moore, Darnett	CC:EL:D,3553	(202) 622-4570
Moore, Diane	CC:NER:NEW	(201) 645-3743
Moore, Frederick	CC:NER:NEW	(201) 645-2479
Moore, Linda L.	CC:F&M:IS,2512	(202) 622-7469
Moore, Ronald	CC:EBEO,5336	(202) 622-6050
Moore, Steven L.	CC:DOM:IT&A,5126	(202) 622-5030
Moore, Stevens E.	CC:5ER:NO	(504) 558-3100
Moore, V. A.	CC:EBEO,2324	(202) 622-4290
Mopsick, Robert	CC:NER:NEW	(201) 645-2539
Mopsick, Steven J.	CC:WR:SAC	(916) 974-5700
Mora, David B.	CC:MSR:HOU	(713) 773-7300
Morales, Leticia A.	CC:WR:SD	(619) 557-6095
Morales, Tena Y.	CC:F&M:IS:TS,4125	(202) 622-8040
Moran, Carol-Lynn	CC:NER:PHI	(215) 597-3442

Moran, John M.	CC:DOM:IT&A,5142	(202) 622-4940
Morano, Judith A.	CC:NER:CIN	(513) 684-6386
Morgan, Cindy	CC:MSR	(214) 308-7351
Morgan, Lois W.	CC:WR:SAC	(916) 978-6332
Moriarty, John	CC:DOM:IT&A,5043	(202) 622-4950
Morley, Dean R., III	CC:SER:ATL	(404) 331-6128
Morley, Dean R., IV	CC:EBEO,5327	(202) 622-6040
Morris, Audrey M.	CC:MSR:DAL	(214) 308-7900
Morris, Jeffrey	CC:NER:CIN:GLS	(513) 684-3204
Morris, William	CC:INTL,4607	(202) 622-3880
Morrison, Linda R.	CC:SER:LOU	(502) 582-5471
Morrison, Nancy L.	CCNER:DET	(313) 226-4790
Morrison, Robert M.	CC:MSR	(214) 308-7977
Morrissey, C. Sue	CC:DOM:CORP,4016	(202) 622-7700
Morsell, Jeannette	CC:F&M:HR:TED	(202) 401-8888
Mortensen, Marion K.	CC:WR:SLC	(801) 524-5817
Morton, Cynthia	CC:EBEO,5229	(202) 622-6070
Moseley, Shirley	CC:SER:WAS	(202) 634-5405 x 257
Mosher, Harold G.	CC:F&M:GLS:PCL	(202) 401-4062
Moskowitz, Christine G.	CC:SER:LC	(404) 331-6411
Mosley, Susan T.	CC:SER:WAS	(202) 634-5407 x 241
Moss, Christina D.	CC:MSR:HOU	(713) 773-7300
Moss, Jonathan H.	CC:WR:LN	(714) 643-4325
Mowery, Sandra W.	CC:SER:GBO	(910) 378-2121
Mucciolo, Francis C.	CC:SER:JAX	(904) 232-1262
Mucha, Donna L.	CC:DOM:F5,4513	(202) 622-7840
Muchnikoff, Lee D.	CC:DOM:CORP,4229	(202) 622-7530
Mueller, Lloyd E.	CC:SER:NAS	(615) 736-5500
Mulcahy, Barbara	CC:NER:CLE	(216) 522-3380
Mulholland, Kelly C.	CC:WR:SJ	(408) 494-7859
Mungo, David J.	CC:WR:DEN	(303) 844-3258
Munnerlyn, Sherri	CC:WR:LA	(213) 894-4663
Munro, Alan B.	CC:DOM:FI&P,4116	(202) 622-3950
Munroe, David D.	CC:EBEO,5232	(202) 622-6080
Muranaka, Carol	CC:WR:HON	(808) 541-3350
Muratore, Pamela A.	CC:WR:LN	(714) 643-4325
Murphy, Ann M.	CC:WR:POR	(503) 326-3185
Murphy, Carol E.	CC:INTL, L'PL	(202) 874-1490
Murphy, J. Richard, Jr.	CC:WR:SF	(415) 744-9204
Murphy, Kevin M.	CC:NER:BUF	(716) 551-5610
Murphy, Lin	CC:WR:SF	(415) 744-9225
Murphy, Maria D.	CC:WR:LN	(714) 643-4325
Murphy, Timothy S.	CCNER:CLE	(313) 226-4790
Murphy, Tracy A	CC:NER:ALB	(518) 431-4683
Murray, Ann	CC,3539	(202) 622-3360
Murray, Fred	CC:DOM:SC,5537	(202) 622-3354
Murray, Wayne	CC:DOM:CORP,4227	(202) 622-7530
Musen, Jordan S.	CC:DOM:F5,4143	(202) 622-7950
Musher, Steven	CC:INTL:Br.2 4712	(202) 622-3840
Myers, Joan M.	CC:SER:LOU	(502) 582-5471
Myers, Lollie C.	CC:WR:GLS	(415) 556-0408

N

Nachman, Carol P.	CC:DOM:F5,4527	(202) 622-7900
Nadler, Robert B.	CC:SER:NAS	(615) 736-5500
Nadvornik, Agnes	CC:NER:BRK	(516) 832-2408
Nash, Lucille M.	CC:MSR:CHI	(312) 886-9225 x 324
Neal, Christopher L.	CC:WR:DEN	(303) 844-3258
Neal, Linda A.	CC:SER:NO	(504) 558-3100
Neal, Olivee	CC:F&M:PF:FM-E	(202) 401-8166
Neal, Sharon	CC:DOM:CORP,2605	(202) 622-7570
Neal, William A.	CC:F&M:HR:TED	(202) 401-8888
Nearhood, Celia	CC:WR:SAC:W	(904) 791-0532
Nearing, Phoebe L.	CC:WR:LA	(213) 894-4656
Needle, Martin E.	CC:EL:CT,2579	(202) 622-4470
Neely, Beatrice A.	CC:DOM:FI&P,4300	(202) 622-3900
Nelson, Bernard B.	CC:MSR:HOU	(713) 773-7300
Nelson, Dolores	CC:MSR:MIL	(414) 297-1106
Nelson, Dorothy	CC:F&M,4427	(202) 622-3350
Nelson, Gwendolyn	CC:F&M:IS:LIB:D,4216	(202) 622-5837
Nelson, James A.	CC:WR:LA	(213) 894-3027
Nelson, Jeffrey M.	CC:DOM:P&SI,5314	(202) 622-3130
Nelson, Maureen	CC:DOM:F5,4043	(202) 622-7870
Nelson, Patricia	CC:DOM:P&SI,5004	(202) 622-3050
Nelson-Hyde, Tajuana E.	CC:DOM:IT&A,5044	(202) 622-4990
Neubeck, Stephen J.	CC:NER:CIN	(513) 684-3211
New, Sherri L.	CC:INTL, 3319 L'PL	(202) 874-1490
New, H. Steven	CC:WR:SD	(619) 557-6014
Newell, Alicia	CC:EBEO,4539	(202) 622-6090
Newman, Michelle	CC:EL:D,3560	(202) 622-4570
Nguy, Kien T.	CC:NER	(212) 264-5619
Nguyen, Hung	CC:F&M:IS:SD:SI	(202) 260-9613
Nguyen, Kim	CC:F&M:IS:SD:SI	(202) 260-9611
Nicholaides, Alexandra	CCNER:DET	(313) 226-4790
Nichols, Margaret	CC:EL,3547	(202) 622-3400
Nieser, Susan	CC:MSR:GLS	(214) 308-7365
Nisbet, Robert	CC:WR:POR	(503) 326-3185
Nisewarner, Kelley	CC:DOM:CORP,4404	(202) 622-7750
Nixon, Eve M.	CC:NER:PIT	(412) 644-3436
Nixon, Maureen W.	CC:DOM:IT&A,5421	(202) 622-5010
Nixon, Michael A.	CC:DOM:F5,4526	(202) 622-7920
Noe, Judy	CC:NER:CIN	(513) 684-6559
Nolan, Leo	CC:DOM:IT&A,5530	(202) 622-4970
Norman, Robert E.	CC:SER:GLS	(404) 331-4651
Norton, Clarke	CC:INTL, RPTRS, 606	(202) 260-9825
Norton, Marian	CC:DOM:CORP,2613	(202) 622-7560
Norwood, Bradly A.	CC:MSR	(214) 308-7384
Novak, Cathleen M.	CC:MSR:GLS	(312) 886-5810 x 419
Novey, Michael S.	CC:DOM:FI&P,4300	(202) 622-3267
Novig, Gayle E.	CC:INTL,4607	(202) 622-3880
Nowlin, Joyce E.	CC:WR:PNX	(602) 640-4952

O

O'Blenes, Ann S.	CC:MSR:DAL	(214) 308-7900
O'Brien, Bonnie	CC:DOM:CORP,4231	(202) 622-7790
O'Brien, Daniel K	CC:NER:NEW	(201) 645-6196
O'Brien, Elaine	CC:NER:BOS	(617) 565-7873
O'Brien, Lynn	CC:WR	(415) 556-0932

O'Brien, Maureen T.	CC:NER:BO5	(617) 565-7895
O'Brien, Michael J.	CC:MSR:OKL	(405) 297-4800
O'Connor, Brian J.	CC:DOM:P&SI,5017	(202) 622-3060
O'Connor, Margaret	CC:INTL,4607	(202) 622-3880
O'Donnell, Michael F.	CC:5ER:NAS	(615) 736-5500
Ogle, Jennifer H.	CC:INTL,4548	(202) 622-3278
O'Hara, Brendan	CC:DOM:CORP,4230	(202) 622-7530
Ohm, Alvin A.	CC:MSR:DAL	(214) 308-7900
Olaksen, Sheila	CC:NER:MAN	(212) 264-7294
Oldak, Regina L.	CC:EBEO,5241	(202) 622-6080
O'Leary, Erin K.	CC:NER:CIN	(513) 684-6729
O'Leary, Mark E.	CC:MSR:DM	(515) 284-4783
Olsen, Christine V.	CC:WR:5D	(619) 557-6014
Olson, Barry	CC:WR:LA	(213) 894-4656
Olson, Cynthia J.	CC:WR:DEN	(303) 844-3258
Olson, Jill A.	CC:F&M:PF:PA:A	(202) 401-8149
Olson, Lamont R.	CC:WR:5F	(415) 744-9217
O'Malley, Charles P.	CC:DOM:P&SI,5107	(202) 622-3040
Omon, Dori N.	CCWR:5EA	(206) 220-5951
O'Neil, Dan M.	CC:WR:LA	(213) 894-6311
O'Neill, Henry E.	CC:WR:HON	(808) 541-3350
Onnen, Dennis R.	CC:MSR:KCY	(816) 283-3046
Ono, Jonathon J.	CC:WR:HON	(808) 541-3350
Oppenheim, Marlene	CC:DOM:CORP,4404	(202) 622-7750
Oppenheimer, Mary	CC:EBEO:5213	(202) 622-6010
Or, Michelle 5.	CC:WR:THO	(805) 371-6700
Orzechowski, Daniel E.	CC:WR:LN	(714) 643-4325
Osborne, Martin L.	CC:DOM:F5,4521	(202) 622-7900
Osborne, Richard L.	CC:DOM:CORP,4426	(202) 622-7770
Oseekey, Cheryl L.	CC:DOM:IT&A,5529	(202) 622-4970
O'Shea, William P.	CC:DOM:P&SI,5016	(202) 622-3070
Oshiro, Lisa M.	CCWR:5EA	(206) 220-5954
Osteen, Donald E.	CC:WR:LA	(213) 894-3027
Oswald, Thomas C.	CC:DOM:F5,4535	(202) 622-7920
O'Toole, Gerald J.	CC:NER:BO5	(617) 565-7865
Otto, David W.	CC:WR:PNX	(602) 640-4950
Otto, Mary	CC:EL:D,3566	(202) 622-4570
Ouslander, Andrew	CC:NER:MAN	(212) 264-6533
Overlander, Susan	CC:DOM:FI&P,4110	(202) 622-3960
Owens, Margaret A.	CC:DOM:IT&A,5516	(202) 622-4940
Owens, Philip G.	CC:5ER:LOU	(502) 582-5471
Owings, Peggy A.	CC:WR:5D	(619) 557-6095

P

Pace, Elayne	CC:5ER	(404) 331-6194
Padilla, Karen D.	CC:5ER:LOU	(502) 582-6272
Page, Stephanie M.	CC:WR:LN	(714) 643-4325
Pais, Louise C.	CC:WR:THO	(805) 371-6700
Palmer, Donna M.	CC:MSR:DAL	(214) 308-7900
Palmer-Clay, Kimberly	CC:EL:D,3562	(202) 622-4570
Palmer, Michele	CC:EL:CT,2579	(202) 622-4470
Palmerino, Kim A.	CC:5ER:LC	(404) 331-6411
Pang-Sagara, Pauline	CC:WR	(415) 556-2233
Papineau, Mary M.	CC:MSR	(312) 886-5802
Pappas, Jeannette D.	CC:NER:MAN	(212) 264-3063
Pardys, David N.	CC:EBEO,5335	(202) 622-6040
Parent, Daniel J.	CC:WR:SAC	(916) 974-5700
Paris, Dominic A.	CC:EL:CT,2575	(202) 622-4460
Park, Elijah	CC:F&M:IS:5D:520	(202) 260-9612
Park, Joseph	CC:WR:LA	(213) 894-4650
Parker, Kaeren	CC:F&M:IS,520	(202) 260-9846
Parkinson, Don M.	CC:EBEO, 4539	(202) 622-6090
Parks, Alice	CC:F&M:HR:P:P,4033	(202) 622-3540
Parler, Babs	CC:NER:PHI	(215) 597-3442
Parr, Cynthia A.	CC:F&M:IS:IC	(202) 401-2222
Parrott, Terri L.	CC:MSR:CHI	(312) 886-9225 x 331
Partee, Sheryl D.	CC:WR:5F	(415) 744-9208
Passales, Richard	CC:DOM:CORP,4232	(202) 622-7530
Pastor, Alan M.	CC:EBEO,5213	(202) 622-6010
Patchell, Robert D.	CC:EBEO,5201	(202) 622-6030
Patterson, Dawn	CC:F&M:IS:5D,4216	(202) 622-7405
Patterson, Gary M.	CC:WR:LV	(702) 455-1127
Patton, E. Lee	CC:F&M:GLS:CLP	(202) 401-4013
Paul, Norman A.	CC:EBEO,5232	(202) 622-6060
Paup, Mike	CC, 3034	(202) 622-3390
Paxson, Kirk	CC:WR:LA	(213) 894-4650
Payne, Julie L.	CCWR:5EA	(206) 220-5954
Pearson, Sylvia D.	CC:F&M:EEO	(202) 622-3340
Peavler, Patricia	CC:DOM:IT&A,5421	(202) 622-5010
Peck, Kellie J.	CC:MSR:OKL	(405) 297-4820
Peduzzi, Edward F, Jr.	CC:NER:PIT	(412) 644-3435
Peeler, Dorothy M.	CC:DOM:F5,4521	(202) 622-7860
Pendery, Mark 5.	CC:NER:DET:GR	(616) 235-0340
Penico, Victor L.	CC:DOM:CORP,4410	(202) 622-7750
Pennington, Johnny E.	CC:MSR:HOU	(713) 773-7300
Perales, Jose D.	CC:5ER:MIA	(305) 982-5335
Peregoy, Alan R.	CC:5ER:BAL	(410) 962-3153
Perez, Ruth	CC:5ER:WAS	(202) 634-5409 x 242
Perez-Navarro, Grace L.	CC:INTL,4617	(202) 622-3810
Perkins, Frances	CC:INTL, 4617	(202) 622-3800
Perry, P. Lynn	CC:F&M:HR,4219	(202) 622-3550
Perry, Sandra P.	CC:5ER:ATL	(404) 331-6120
Pesavento, Michael A.	CC:5ER:JAX	(904) 732-2788
Petersen, Mark D.	CC:MSR:MIL	(414) 297-4248
Peterson, Kimberley J.	CC:WR:5J	(408) 494-7859
Petkovich, Cynthia L.	CC:MSR:MIL	(414) 297-4247
Petrino, Frederick	CC:NER:MAN	(212) 264-7829
Pfeifer, Michael G.	CC:INTL	(202) 622-3800
Pfenninger, Leslie	CC:F&M:PF:PA:P	(202) 401-8059
Philippy, Teresa L.	CC:F&M:IS:5D	(202) 260-9655
Phillips, Joanne	CC:5ER:JAX	(904) 232-2788
Phillips, Linda	CC:EBEO,5241	(202) 622-6080
Picken, Judith M.	CC:MSR:CHI	(312) 886-9225 x 337
Pickens, Emma	CC:WR:LA	(213) 894-2254
Pickett, D. Lyndell	CC:5ER:LOU	(502) 582-5471
Pickett, Norman N.	CC:MSR:HOU	(713) 773-7300
Pierce, Barbara J.	CC:WR:POR	(503) 326-3185
Pierce, Carol	CC:MSR	(214) 308-7412
Pierce, Jan R.	CC:WR:POR	(503) 326-3185
Pierce, Mary E.	CC:NER:CIN	(513) 684-3211
Pierce, Mary Lou	CC:NER:PIT	(412) 644-3436

Pierson, Sandy	CC:WR:SAC	(916) 974-5700
Pillar, Phillip A.	CC:NER:PHI	(215) 597-3922
Pillitteri, Charles	CC:SER:BIR	(205) 731-1281
Pinkerton, Russell D.	CC:SER:IND	(317) 226-7473
Pinkney, Marietta	CC:DOM:CORP,6561	(202) 622-7280
Pinner, Susan M.	CC:MSR:HOU	(713) 773-7300
Pinsky, Ronald D.	CC:SER:WAS	(202) 634-5409 x 235
Pirasteh, Ahmad A	CC:INTL,4562	(202) 622-3870
Pirfo, O. Russ	CC:DOM:F5,4545	(202) 622-7900
Pirozzi, Alfonse	CC:NER:GLS	(212) 264-5470
Pitts, Michael	CC:SER	(404) 331-2387
Pitzer, R. Mark	CC:DOM:P&SI,5109	(202) 622-3110
Planert, Rudolf M.	CC:DOM:IT&A,5134	(202) 622-4943
Plass, Donna J.	CC:SER:IND	(317) 226-6601
Platt, Lynnette	CC:EL:D	(202) 622-4570
Pleasants, Anita K.	CC:NER:PHI	(215) 597-9323
Pleet, Eric L.	CC:DOM:IT&A,5531	(202) 622-4970
Pliske, Thomas	CC:MSR:STL	(314) 425-4747
Poe, Susan F.	CC:DOM:F5,4510	(202) 622-7880
Poindexter, Kim	CC:DOM:P&SI,5111	(202) 622-3110
Polinetti, Patricia	CC:EL:D,3553	(202) 622-4570
Pollack, Lena R.	CC:SER:MIA:FTL	(305) 572-5131
Polsky, Douglas S.	CC:MSR:KCY	(816) 283-3046
Poole, Donza M.	CC:NER:CLE	(216) 522-3380
Pooler, Randall B.	CC:SER:JAX	(904) 232-2788
Popma, Brenda K.	CC:WR:SD	(619) 557-6014
Posedel, James J.	CC:WR:SD	(619) 557-6014
Poston, Chalmers	CC:SER:WAS	(202) 634-5409 x 261
Posy, Phyllis	CC:F&M,4311,ICC	(202) 927-6322
Potock, David A.	CC:NER:PIT	(412) 644-3476
Potter, Al	CC:DOM:CORP,5228	(202) 622-7190
Poulin, Talitha	CC:NER:NEW	(201) 645-2572
Powell, Donna	CC:F&M:PF:FM:F	(202) 401-8164
Powell, Nell D.	CC:NER:CIN	(513) 684-3211
Powers, Gregory J.	CC:WR:THO	(805) 371-6700
Prater, Jackie	CC:EL:D,3560	(202) 622-4570
Prater, Kathy	CC:WR:BOI	(208) 334-9606
Pratt, Emron M.	CC:MSR	(214) 730-7428
Predmore, Georgia	CC:EL:D,3560	(202) 622-4570
Preheim, Randall L.	CC:WR:DEN	(303) 844-3258
Press, Cheryl	CC:EBEO,5201	(202) 622-6030
Press, Lyle B.	CC:NER:MAN	(212) 264-1595
Preston, Arlene	CC, 3034	(202) 622-3310
Preston, Richard E.	CC:EL:CT,2579	(202) 622-4470
Preston, Thomas M.	CC:DOM:FI&P:4322	(202) 622-3940
Prestrud, Jack E.	CC:NER:CLE	(216) 522-3380
Price, Agnes	CC:DOM:P&SI,5309	(202) 622-3020
Price, Betty J.	CC:DOM:P&SI,5420	(202) 622-3120
Prima Vera-Femia, Lisa N.	CC:WR:LN	(714) 643-4325
Prindible, Michael C.	CC:MSR:DAL	(214) 308-7900
Pritchette, Linda	CC:NER:PHI:GLS	(215) 597-7673
Proctor, Leslie	CC:EL:D,3552	(202) 622-4570
Prohofsky, Catherine	CC:DOM:IT&A,5515	(202) 622-4930
Prothro, James	CC:MSR:DAL	(214) 308-7900
Provenzale, Leonard T.	CC:SER:MIA:FTL	(305) 572-5131
Puma, Diana K.	CC:SER:IND	(317) 226-6601
Purcell, Elizabeth	CC:EBEO,5219	(202) 622-6010
Purkiss, Ewan D.	CC:WR:SJ	(408) 494-7851
Purnell, Angela	CC:DOM:CORP,6561	(202) 622-7280
Putzi, Patrick	CC:DOM:F5,4040	(202) 622-7850

Q

Quealy, William H., Jr.	CC:WR:SD	(619) 557-6014
Quigley, Elizabeth	CC:NER:PHI	(215) 597-3442
Quinn, James A.	CC:DOM:P&SI,5007	(202) 622-3060
Quinn, Regina M.	CC:EL:GL,2302	(202) 622-3640
Quintana, Robert	CC:MSR	(214) 308-7430

R

Racaniello, Frank A.	CC:NER:NEW	(201) 645-3312
Racer, Marcus	CC:SER:WAS	(202) 634-5403 x 267
Rachy, Marcia	CC:DOM:IT&A,5140	(202) 622-4940
Rael, Norma J.	CC:WR:DEN	(303) 844-3258
Raineri, Eugene R.	CC:DOM:CORP,4228	(202) 622-7530
Rains, Lois M.	CC:DOM:F5,4040	(202) 622-7850
Rajan, Vijay S.	CC:MSR:CHI	(312) 886-9225 x 342
Ramsey, Charles B.	CC:DOM:P&SI,5112	(202) 622-3110
Ramunno, Louis A.	CC:NER:MAN	(212) 264-7920
Ranson, James F.	CC:DOM:P&SI,5105	(202) 622-3040
Rapaport, Marnie	CC:DOM:CORP,4237	(202) 622-7550
Raphael, Robert M.	CC:DOM:IT&A,5409	(202) 622-8459
Rappazzo, Richard A.	CC:WR:PNX	(602) 640-4925
Rascoe, Susan J.	CC:MSR:DAL	(214) 308-7900
Ratchford, Robert M.	CC:MSR:LC	(312) 886-5172 x 424
Rath, Thomas M.	CC:NER:PHI	(215) 597-3442
Ratowe, Barry	CC:F&M:GLS:E&GG	(202) 401-4944
Ravi, Usha	CC:WR:SJ	(408) 494-7859
Rawlins, Elizabeth	CC:EL:GL:BR3,2315	(202) 622-3630
Rawson, Danae M.	CC:WR:SEA	(206) 220-5954
Read, Donna B.	CC:MSR:DAL	(214) 308-7900
Reagan, John E., Jr.	CC:INTL,4552	(202) 622-3820
Reale, Debra	CC:WR:LA	(213) 894-4663
Reaman, Susan J.	CC:DOM:P&SI,5114	(202) 622-3110
Reckley, Lionel S.	CC:SER:MIA	(305) 982-5306
Reddicks, Doris J.	CC:SER:LOU	(502) 582-5471
Reed, Deborah	CC:NER:NEW	(201) 645-2462
Reed, Kathleen	CC:DOM:P&SI,5113	(202) 622-3110
Reed, Michelle M.	CC:EL:CT,2577	(202) 622-4470
Rees, Cheryl M.D.	CC:MSR:HOU	(713) 773-7300
Reese, William D.	CC:WR:SJ	(408) 494-7859
Reeve, Carol B.	CC:MSR:HOU	(713) 773-7300
Regan, Frances F.	CC:NER:MAN	(212) 264-7196
Regets, Mary Ellan	CC:F&M:GLS:CLP	(202) 401-4013
Rehman, Cindra K.	CC:INTL, RPTRS, 606	(202) 260-9825
Reilly, Peter K.	CC:DOM:F5,4143	(202) 622-7950
Remkiewicz, Mary Margaret	CC:DOM,5543	(202) 622-3351
Renteria, Diane M.	CC:F&M:HR:P:2	(202) 622-3560
Repsis, Helen T.	CC:MSR:DAL	(214) 308-7900

Repsis, John S.	CC:MSR:DAL	(214) 308-7900
Reuteman, Denise M.	CC:NER:CIN	(513) 684-2170
Reynolds, Deborah A.	CC:DOM:F5,4135	(202) 622-7940
Reynolds, Geroge W.	CC:NER:CT	(215) 597-2058
Reynolds, Sharon E.	CC:F&M:PF:PA:A	(202) 401-8360
Reynolds, Suzanne	CC:DOM:FI&P,4017	(202) 622-3980
Ricca, Bettie	CC:INTL,4617	(202) 622-3810
Rich, James R.	CC:SER:GBO	(910) 378-2293
Richard, Patricia U.	CC:WR:LA	(213) 894-4636
Richards, Amy	CC:F&M:HR:P:2,4219	(202) 622-3560
Richards, Patti M.	CC:DOM:IT&A,5045	(202) 622-4950
Richardson, Catherine M.	CC:DOM:FS,4507	(202) 622-7830
Richardson, Janice	CC:SER:BAL	(410) 962-3108
Richerson, Shirley A.	CC:NER:CLE	(216) 522-3380
Ricks, Jo Lynn L.	CC:DOM:FI&P,4311	(202) 622-3920
Ricotta, John T.	CC:EBEO,5241	(202) 622-6080
Riegger, Patricia	CC:NER:BRK	(516) 832-2401
Riegler, Leonard L., Jr.	CC:NER:CIN	(513) 684-6933
Rietz, Margaret	CC:WR:SAC	(916) 974-5707
Rigg, Margaret S.	CC:WR:SF	(415) 744-9225
Riggsbee, T. Dianne	CC:SER:GBO	(910) 378-2226
Rigrodsky, Marc A.	CC:F&M:GLS:E&GG	(202) 401-4944
Ringuette, William L.	CC:SER:RCH	(804) 771-8147
Rio, Robert	CC:DOM:P&SI,5015	(202) 622-3060
Ripy, Minnie Sue	CC:F&M:IS:LIB:RS,4324	(202) 622-5828
Ritenour, Paul M.	CC:DOM:IT&A,5020	(202) 622-4980
Ritt, Phyllis	CC:MSR	(312) 886-8038
Ritter, Thomas E.	CC:WR:HEL	(406) 449-5328
Ritteman, Peter M.	CC:NER:DET	(313) 226-4790
Roach, Michael	CC:EBEO,5209	(202) 622-6060
Robb, James R.	CC:WR:ANC	(907) 271-6470
Robbins, Robert R.	CC:DOM:P&SI,5109	(202) 622-3110
Robbins, Virginia	CC:MSR:DAL	(214) 740-6159
Robeck, Paul G.	CC:WR:POR	(503) 326-3189
Roberson, Herwood R.	CC:F&M:GLS:PCL	(202) 401-4062
Robertson, Calder L., Jr.	CC:EBEO,4539	(202) 622-6090
Robinson, Earleen	CC:DOM:IT&A,5038	(202) 622-4830
Robinson, Laurel M.	CC:WR	(415) 556-0990
Robinson, Shelita D.	CC:EL:CT,2579	(202) 622-4470
Robinson, Valerie	CC:EBEO,5237	(202) 622-6080
Robus, Marion	CC:WR:SF	(415) 744-9222
Rodabaugh, Donna S.	CC:MSR:AUS	(512) 772-5662
Rodriguez, Carlos	CC:SER:LOU	(502) 625-7214
Rodrigues, Caroline	CC:WR:LA	(213) 894-4710
Rodriguez, Jacqueline	CC:NER:NY:NP	(212) 264-6757
Rogers, Allison B.	CC:WR:LN	(714) 643-4325
Rogers, Donald K.	CC:NER:CIN	(513) 684-3211
Rogers, Helen F.	CC:SER:BAL	(410) 962-9848
Rogers, Mark F.	CC:WR:SD	(619) 557-5090
Rogers, Phil	CC:F&M:IS	(202) 622-6901
Rohall, Thomas M.	CC:WR:SAC	(916) 974-5700
Rohan, Colette	CC:DOM:P&SI,5431	(202) 622-3090
Roit, Allan	CC:F&M:IS:SD:MS	(202) 260-9917
Romano, Nancy B.	CC:DOM:IT&A,5138	(202) 622-4940
Rooker, Jennifer A.	CC:SER:NAS	(615) 736-5500
Root, Matthew	CC:NER:BUF	(716) 551-5610
Rose, Nancy L.	CC:DOM:IT&A,5522	(202) 622-4910
Rose, Portia N.	CC:MSR:HOU	(713) 773-7300
Rose, Susanna M.	CC:DOM:IT&A,5030	(202) 622-4980
Rosen, Ronald	CC:WR:LA	(213) 894-4669
Rosenbaum, Monice L.	CC:EBEO,5231	(202) 622-6070
Rosenberg, Toby R.	CC:NER:MAN	(212) 264-7077
Rosner, John D.	CC:EL:D,3564	(202) 622-4570
Ross, Patricia L.	CC,3539	(202) 622-3360
Ross, Vickie	CC:F&M:PF:FM:E	(202) 401-8181
Rosselli, Mary Jo	CC:NER:BUF	(716) 846-5610
Roth, Kristine A.	CC:SER:WAS	(202) 634-5405 x 256
Roth, Steven M.	CC:WR:THO	(805) 371-6718
Rothman, Iris K.	CC:NER:BRK	(516) 832-2400
Rothman, Ronald F.	CC:NER:MAN	(212) 264-4088
Rotolo, Joseph P.	CC:SER:NO	(504) 558-3100
Rotstein, Joel S.	CC:DOM:SC,5537	(202) 622-4530
Rottan, Colette	CC:DOM:P&SI,5431	(202) 622-3090
Rotter, Cwendolyn	CC:INTL,4567	(202) 622-3860
Rovner, Anne	CC:NER	(215) 597-9322
Rowley, Ross A.	CC:SER:GBO	(910) 378-2123
Roy, James R.	CC:DOM:IT&A,5043	(202) 622-4950
Roy, Julia	CC:NER:NEW	(201) 645-3656
Roycroft, Nancy	CC:F&M,4311,ICC	(202) 927-5576
Royster, Patricia A.	CC:SER:RCH	(804) 771-8134
Ruane, William	CC:DOM:IT&A,5028	(202) 622-4980
Rubin, Curt	CC:NER:MAN	(212) 264-5647
Rubin, Kenneth J.	CC:NER:PHI	(215) 597-3442
Ruchelman, Charles M.	CC:SER:WAS	(202) 634-5409 x 233
Rudick, Roberta L.	CCNER:DET	(313) 226-4790
Rudolph, R. Rudy	CC:SER:ATL	(404) 331-6243
Ruger, James	CC:NER:CIN	(513) 684-3211
Ruse, Janice	CC:SER:IND	(317) 226-6601
Russell, D. Lindsay	CC:DOM:P&SI,5005	(202) 622-3060
Russell, Dawn	CC:EBEO,2324	(202) 622-4290
Russo, Thomas J.	CC:NER:BRK	(516) 832-2425
Rotstein, Joel S.	CC:DOM:SC,5537	(202) 622-4530
Ryan, Deborah S.	CC:DOM:P&SI,5425	(202) 622-3090
Ryan, Gerald R.	CC:EL:D,3560	(202) 622-4570
Ryan, Walter	CC:EL:GL:BR1,2308	(202) 622-3610

S

Saal, Robert	CC:NER:NEW	(201) 645-3897
Sabin, William C., Jr.	CC:DOM:FS,4513	(202) 622-7840
Saccucci, Kathy L.	CC:MSR:LC	(312) 886-5171
Salant, Laura Beth	CC:WR:THO	(805) 371-6700
Salel, Timothy F.	CC:WR:SD	(619) 557-6014
Salyards, Michael L.	CC:MSR:GLS	(214) 308-7365
Sample, Susan V.	CC:MSR:HOU	(713) 773-7300
Sams, James K.	CC,3034	(202) 622-3380
Sams, Lisa L.	CC:INTL,4712	(202) 622-3840
Samuel, Charles E.	CC:EL:GL,BR3,2311	(202) 622-3630
Samuels, Jean	CC:WR:SD	(619) 557-6014
San Miguel, Pauline	CC:WR:SF	(415) 744-9225
Sandlin, Albert L., Jr.	CC:SER:LC	(404) 331-6411
Sands, Wendy	CC:NER:MAN	(212) 264-4598

Santasine, Linda	CC:DOM:IT&A,5526	(202) 622-4910
Santaniello, Carmino J.	CC:NER:HAR	(860) 290-4075
Santoro, A. Michael	CC:DOM:P&SI,S424	(202) 622-3120
Sapienza, John T., Jr.	CC:DOM:IT&A,5139	(202) 622-4920
Sargent, Amy J.	CC:SER:NAS	(615) 736-SS00
Saunders, Brad K.	CC:DOM:P&SI,5012	(202) 622-3050
Saunders, Dell M.	CC:DOM:IT&A,5413	(202) 622-5020
Saverude, Charles C.	CC:INTL,30S2	(202) 622-3800
Scarbrough, Robert S.	CC:WR:SEA	(206) 220-5951
Schacht, James E.	CC:MSR:MIL	(414) 297-4245
Schafer, Frances D..	CC:DOM:P&SI,5016	(202) 622-3070
Schafer, Henry Thomas	CC:WR:SEA	(206) 220-S951
Schafer, John M.	CC:MSR:DEN	(303) 844-32S8
Schaffer, Martin	CC:DOM:P&SI,5404	(202) 622-3080
Schapiro, Terri E.	CC:MSR:DEN	(303) 844-3258
Schattner, Lawrence H.	CC:EL:GL,BR3,2313	(202) 622-3630
Schendt, Thomas	CC:EBEO,4S39	(202) 622-6090
Schenker, Myra	CC:NER:NEW	(201) 64S-4446
Schewatz, Mary	CC:WR:THO	(805) 371-6700
Schlaman, Kristine K.	CC:INTL, 4712	(202) 622-3840
Schlei, Jeffrey A.	CC:MSR:DM	(51S) 284-4783
Schleier, Thomas G.	CC:WR:SF	(415) 744-9225
Schlesinger, Christina	CC:NER:CIN	(513) 684-692S
Schmit, Michael F.	CC:DOM:IT&A,5533	(202) 622-4960
Schmittdiel, John C.	CC:MSR:STP	(612) 290-3473 x 241
Schneider, Barbara J.	CC:WR:SJ	(408) 494-7870
Schneider, David	CC:DOM:IT&A,S509	(202) 622-4800
Schnieder, Steven	CC:DOM:P&SI:2, 5017	(202) 622-3060
Schneiderman, Henry S.	CC:NER:MAN	(212) 264-1008
Schneiderman, Paul	CC:NER:MAN	(212) 264-6S33
Schoen, Christopher	CC:NER:BRK	(S16) 832-242S
Schorman, Robert	CC:WR:LA	(213) 894-3027
Schreiber, Amy	CC:EL:D,3552	(202) 622-4S70
Schuler, Frank M.	CC:MSR:KCY	(816) 283-3046
Schuman, Raymond J.	CC:EL:GL,BR1,2312	(202) 622-3610
Schwarber, Judy I.	CC:NER:CIN	(513) 684-6837
Schwartz, Carol A.	CC:DOM:FI&P,4319	(202) 622-3920
Schwartz, Donald	CC:NER:BRK	(516) 832-2408
Schwartz, Edward	CC:DOM:IT&A,5545	(202) 622-4960
Schwartz, Julie	CC:EL:D,3553	(202) 622-4570
Schwimmer, Mark I.	CC:EBEO,5203	(202) 622-6060
Sdipcea, Susan J.	CC:SER:IND	(317) 226-6601
Scotney, Rebecca L.	CC:WR:PNX	(602) 640-4952
Scott, Philip W.	CC:DOM:IT&A,5555	(202) 622-4960
Scott, William Mark	CC:MSR:DAL	(214) 308-7900
Scully, Martin	CC:DOM:IT&A,5555	(202) 622-4960
Scutti, M. Lorraine	CC:SER:MIA:FTL	(305) 572-5131
Seabrook, Susan E.	CC:WR:PNX	(602) 640-4925
Seals, Amy Dyar	CC:SER:GBO	(910) 378-2122
Sealy, T. Richard	CC:MSR:AUS	(512) 499-5662
Seaman, E. Richard, Jr.	CC:WR:SF	(415) 744-9222
Sebastian, Timothy	CC:DOM:FI&P,4317	(202) 622-3920
Sechrest, Sharon L.	CCWR:LV	(702) 455-1127
Seemann, Stanley	CC:DOM:IT&A,5411	(202) 622-5020
Segal, Paulette	CC:NER:MAN	(212) 264-7429
Seidman, Herbert A.	CC:SER:BAL	(410) 962-3108
Seigan, Rosabel I.	CC:MSR:CT	(312) 886-5806
Sekula, Jerome D.	CC:EL:GL,2312	(202) 622-3640
Selig, David	CC:DOM:P&SI,S107	(202) 622-3040
Seller, Allan B.	CC:DOM:FI&P,4009	(202) 622-3980
Sellers, Midred	CC:DOM:IT&A,5409	(202) 622-5020
Sellinger, George M.	CC:INTL,L'PL	(202) 874-1490
Seo, Sim S.	CC:INTL, 4562	(202) 622-3870
Serbes, Filiz A.	CC:DOM:CORP,4404	(202) 622-77S0
Serena, Terry	CC:NER:CIN	(513) 684-3211
Seto, Michael	CC:EL:CT,2S79	(202) 622-4470
Shafer, Nelson E.	CC:MSR:MIL	(414) 297-4235
Shafor, Martha J.	CC:SER:NAS	(61S) 736-SS00
Shapiro, Marc A.	CC:NER:CLE	(216) 522-3380
Shapiro, Michael R.	CC:SER:NAS	(61S) 736-SS00
Shatz, Eileen M.	CC:DOM:FS,4043	(202) 622-7870
Shaughnessey, Rosalyn C.	CC:NER:ALB	(518) 431-4683
Shaughnessy, Sylvia L.	CC:WR:SD	(619) S57-5090
Shaw, Carolyn Ann	CC:F&M:HR:P:P,4033	(202) 622-3S40
Shaw, Kathey I.	CC:WR:POR	(503) 326-7009
Shaw, Saundra	CC:EBEO,5214	(202) 622-6000
Shawver, Denise M.	CC:WR:SJ	(408) 494-7858
Shea, Kevin B.	CC:DOM:CORP,4239	(202) 622-7550
Sheffield, John W.	CC:SER:ATL	(404) 331-6243
Shein, Caren S.	CC:INTL,4SSS	(202) 622-38S0
Shelburne, Anne P.	CC:INTL,4617	(202) 622-3880
Shelton, Angelene J.	CC:WR:POR	(503) 326-318S
Shemoney, Gary L.	CC:MSR:CHI	(312) 886-922S x 311
Shendalman, Elissa J.	CC:INTL, 4562	(202) 622-3870
Shepard, Judith	CC:F&M:GLS:E&GG	(202) 401-4944
Shepherd, Neil D.	CC:EBEO, 5327	(202) 622-6040
Sherkness, Diane M.	CC:DOM:FI&P,4318	(202) 622-3940
Sherlock, Victoria J.	CC:MSR:HOU	(712) 773-7300
Shilliday, Robert J., Jr.	C:SER:LC	(404) 331-6411
Shindler, Martin	CC:NER:MAN	(212) 264-6287
Shipley, William K.	CC:WR	(41S) 556-0990
Shouse, William C.	CC:SER:LOU	(502) 582-5471
Shrontz, Susan M.	CC:NER:CIN:GLS	(513) 684-3204
Shugerman, Clement	CC:SER:WAS	(202) 634-5409 x 232
Shuman, Darryl	CC:SER:WAS	(202) 634-S403 x 26S
Shuman, Lisa J.	CC:DOM:P&SI,S11S	(202) 622-3120
Shumway, Roberta	CC:MSR:HOU	(713) 773-7300
Siam, Carolyn J.	CC:SER:GBO	(910) 378-2228
Sibbald, Kathleen	CC:EBEO,5336	(202) 622-6050
Sibley, Glenice R.	CC:INTL,4S48	(202) 622-3437
Sibley, Steven S.	CC:WR:SJ	(408) 291-426S
Siegel, Mark I.	CC:NER:DET	(313) 226-4790
Sierra, Elaine	CC:WR:SF	(415) 744-9189
Silber, David	CC:DOM:FI&P,4312	(202) 622-3930
Silber, Mayer Y.	CC:MSR:CHI	(312) 886-922S x 344
Silberzweig, Lloyd T.	CC:WR:SJ	(408) 494-78S9
Siler, Edith E.	CC:MSR:CHI	(312) 886-922S x 321
Silva, John G.	CC:SER:JAX	(904) 232-2379
Silver, Jonathan	CC:DOM:FI&P,4315	(202) 622-3782
Silver, Meryl	CC:NER:HAR	(860) 240-3000
Simo, Frances M.	CC:DOM:FI&P,4312	(202) 622-3930
Simonsen, Warren P.	CC:SER:WAS	(202) 634-S407 x 244
Simpson, Earl	CC:DOM:CORP,6561	(202) 622-7280
Simpson. J. Scott	CC:SER:JAX	(904) 232-2384

Simpson, Jeffrey	CC:F&M:IS:SD:RS,520	(202) 260-9933
Simpson, John L.	CC:MSR:OKL	(405) 297-4820
Simpson, Kirsten	CC:DOM:CORP,4238	(202) 622-7790
Simpson, Stephen W.	CC:WR:LA	(213) 894-7101
Simpson, Traci	CC:DOM:IT&A,5421	(202) 622-5010
Sims, William A.	CC:WR	(415) 556-0990
Sinnott, Tinothy S.	CC:SER:IND	(317) 226-7473
Sissman, Elissa	CC:EL:D,3562	(202) 622-4570
Siu, Michael K.	CC:WR:SF	(415) 744-9225
Skelton, Janet L.	CC:DOM:IT&A,5531	(202) 622-4970
Sladek, Bryan E.	CC:WR:SAC	(916) 974-5700
Slaughter, Michael	CC:DOM:CORP,5228	(202) 622-7190
Slichter, Emily K.	CC:WR:SJ	(408) 494-7851
Slizecki, Richard M.	CC:WR:GLS	(415) 556-0408
Smalley, Byron D.	CC:NER:CIN:GLS	(513) 684-3204
Smallwood, Debra	CC:WR:LA	(213) 894-3027
Smith, Betty A.	CC:DOM,4409	(202) 622-4550
Smith, Cloyd O.	CC:NER	(212) 264-5619
Smith, David R.	CC:SER:MIA	(305) 982-5333
Smith, Debra	CC:NER:PHI	(215) 597-3442
Smith, Derinda	CC:SER:GBO	(910) 378-2117
Smith, Gary	CC:F&M:IS:TS:CS,4125	(202) 622-8040
Smith, Jennifer	CC:F&M:IS:LIB,4324	(202) 622-5821
Smith, Joyce M.	CC:DOM:FS,2569	(202) 622-7970
Smith, Lon B.	CC:DOM:FI&P,4013	(202) 622-3980
Smith, Mark	CC:DOM:FI&P,4312	(202) 622-3930
Smith, Maureen P.	CC:DOM:FS,4043	(202) 622-7870
Smith, Pamela	CC:NER:MAN	(212) 264-7969
Smith, Patrick	CC:F&M:PF:PA:A	(202) 401-8262
Smith, Richard R.	CC:DOM:P&SI,5306	(202) 622-3000
Smith, Sarita M.	CC, 3034	(202) 622-3380
Smith, Senita R.	CC:INTL, RPTRS	(202) 260-9825
Smith, Stacy G.	CC:DOM:CORP,4008	(202) 622-7720
Smith, Teresa R.	CC:DOM:FS,4527	(202) 622-7900
Smith, Vera	CC:NER	(212) 264-0292
Smithson, Deborah K.	CC:NER	(215) 597-0826
Smyth, Patricia M.	CC:NER:CIN	(513) 684-3205
Snellings, John	CC:F&M:HR	(202) 622-3510
Snyder, Sandra L.	CC:SER:JAX	(904) 232-2391
Soba, George	CC:INTL	(202) 622-3860
Sobczak, Deanne	CC:F&M:GLS:CLP	(202) 401-6029
Sobek, Nancy A.	CC:NER:PIT	(412) 644-3441
Solis, Bertha A.	CC:MSR:AUS	(512) 499-5662
Solomon, Eric	CC:DOM,3531	(202)622-4520
Solomon, Louis M.	CC:DOM:P&SI,5313	(202) 622-3010
Sommers, Karen N.	CC:WR:SD	(619) 557-6095
Soplata, Barbara R.	CC:SER:ATL	(404) 331-6243
Sorensen, David W.	CCWR:LV	(702) 455-1127
Soroka, Jeanie	CC:DOM:SC,5537	(202) 622-4530
Spadaro, Ruth	CC:NER:PHI	(215) 597-3442
Spatz, William V.	CC:EL:GL,2304	(202) 622-3600
Speck, Christian A.	CC:WR:SAC	(916) 974-5700
Specker, Brian S.	CC:DOM:IT&A,5529	(202) 622-4970
Speetjens, Amy	CC:EBEO,4539	(202) 622-6090
Spiegel, Leslie J.	CC:NER:NEW	(201) 645-3896
Spielman, Stuart	CC:DOM:FS,4143	(202) 622-7950
Spinks, Rodney	CC:F&M:IS:TS,4125	(202) 622-8040
Springer, Ross E.	CC:SER:IND	(317) 226-6601
Squires, Donald	CC:EL:D,3552	(202) 622-4570
St. Laurent, Leon	CC:NER:NEW	(201) 645-3594
St. Louis, Clement	CC:WR:LA:L	(213) 536-6922
Stabile, Maria T.	CC:NER:MAN	(212) 264-7390
Staiman, Howard W.	CC:DOM:CORP,4410	(202) 622-7750
Staines, Alan E.	CC:WR:SAC	(916) 974-5700
Stanek, Bradley T.	CC:WR:LA	(213) 894-4663
Stanis, James S.	CC:MSR:CHI	(312) 886-9225 x 339
Stanley, Deborah C.	CC:SER:RCH	(804) 771-8144
Stanley, Keith E.	CC:DOM:CORP,4230	(202) 622-7530
Stanton, Quentin	CC:F&M:IS:US,	(202) 401-2223
Stanton, Thomas	CC:MSR:GLS	(214) 308-7365
Staples, Betty I.	CC:F&M:Q,4203	(202) 622-3340
Stark, Janice L.	CC:F&M:GLS:CLP	(202) 401-6029
Starke, Richard	CC:DOM:CORP,4410	(202) 622-7750
Starling, Deborah A.	CC:SER:JAX	(904) 232-2788
Steele, John D., Jr.	CC:NER:BUF	(716) 551-5610
Steffek, Linda	CC:NER	(212) 264-0292
Stein, Richard .	CC:SER:RCH	(804) 771-8145
Steiner, Joseph	CC:WR	(415) 556-2233
Steiner, Michael F.	CC:WR:SJ	(408) 494-7851
Stellwagen, Lindsey	CC:SER:WAS	(202) 634-5407 x 243
Stephens, Elizabeth G.	CC:SER:JAX:T	(813) 348-1780
Stephens, Theresa K.	CC:DOM:FS,4526	(202) 622-7920
Sterling, Alvan	CC:DOM:CORP,4408	(202) 622-7750
Sterner, Christopher B.	CC:NER:ALB	(518) 431-4683
Stetson, Tracy	CC:WR:LN	(714) 643-4325
Stevens, Eloise F.	CC:DOM:FS,4143	(202) 622-7950
Stevens, Margo L.	CC:EL:D,3560	(202) 622-4570
Stevens, Robin J.	CC:WR:HON	(808) 541-3350
Stevens-Coles, April M.	CC:DOM:FS,4039	(202) 622-7890
Stewart, Brenda M.	CC:DOM:P&SI,5115	(202) 622-3120
Stewart, Ellen	CC:MSR:KCY	(816) 283-3046
Stewart, Russell K.	CC:NER:PHI	(215) 597-3442
Stiles, Jeanna M.	CC:SER:IND	(317) 226-6601
Stoebe, Robert	CC:F&M:PF:PA:A	(202) 401-8262
Stokes, Frank	CC:MSR:HOU	(713) 773-7201
Stone, Richard A.	CC:MSR:SPR	(217) 527-6000
Stoppelmoor, Seth	CC:DOM:CORP,4002	(202) 622-7730
Storbeck, Janice E.	CC:MSR:HOU	(713) 773-7300
Stover, Linder	CC:EBEO,5336	(202) 622-6050
Stover, Peggy	CC:SER	(404) 331-6194
Strapp, Francis J., Jr.	CC:NER:NEW	(201) 645-2462
Strickland, J. Charles	CC:DOM:IT&A,5421	(202) 622-5010
Strong, Eileen	CC:F&M:GLS:PCL	(202) 401-4062
Stroup-Turnbull, Beverly H.	CC:F&M,3042	(202) 622-3330
Strum, Jonathan M.	CC:DOM:IT&A,5545	(202) 622-4960
Stuart, Constance R.	CC:DOM:FS,4050	(202) 622-7820
Stull, Gregory	CC:MSR:CHI	(312) 886-9225 x 330
Subin, Russell P.	CC:DOM:CORP,4238	(202) 622-7790
Sude, Paul J.	CC:NER:PHI	(215) 597-3442
Sugawara, Joyce L.	CC:WR:LA	(213) 894-4636
Suica, Donald M.	CC:F&M:GLS:PCL	(202) 401-4062
Sullivan, Gail F.	CC:WR:SJ	(408) 494-7870
Sullivan, Martha	CC:WR	(415) 556-0932
Sullivan, Maura A.	CC:DOM:P&SI,5306	(202) 622-3000

Sullivan, Moira	CC:NER:MAN	(212) 264-31SS
Sullivan, William T.	CC:DOM:FI&P:4,4115	(202) 622-3997
Summers, Alan	CC:WR:POR	(S03) 326-3185
Summers, Cynthia A.	CC:DOM:P&SI,5006	(202) 622-30S0
Surabian, Vincent G.	CC:DOM:IT&A,5138	(202) 622-4940
Susi, Doreen M.	CC:WR:PNX	(602) 640-4952
Suski, Allyson	CC:DOM:FI&P,4005	(202) 622-3910
Swaja, Nancy A.	CC:INTL,4552	(202) 622-3820
Swann, Deborah A.	CC:EL:GL,BR2,2310	(202) 622-3620
Swanson-Hall, Erin	CC:F&M:HR:TED	(202) 401-8888
Swenson, Eric D.	CC:WR:SD	(619) 557-6014
Swim, Michael	CC:EL:CT,2579	(202) 622-4470
Szczepanik, Carol A.	CC:NER:CLE	(216) S22-3380

T

Tabor, Nancy	CC:SER:RCH	(804) 771-8137
Takeuchi, Stephen R.	CC:SER:JAX	(904) 232-2788
Tancer, Jody	CC:NER:BRK	(S16) 832-2401
Tank, Suzanne K.	CC:EBEO,S201	(202) 622-6030
Tanne, Mitchell	CC:NER	(212) 264-S647
Tarrant, John F.	CC:DOM:CORP,4234	(202) 622-7790
Tarter, Tim A.	CC:WR:BOI	(208) 334-9606
Tate, Sarah	CC:EL:D	(202) 622-4570
Tate-Drake, Carolyn	CC:EL:GL,BR2,2316	(202) 622-4570
Tawshunsky, Alan	CC:EBEO, S214	(202) 622-6000
Taylor, A. Dianne	CC:MSR:DAL	(214) 308-7900
Taylor, Deborah	CC:DOM:FI&P,4013	(202) 622-3980
Taylor, Donna	CC:MSR:AUS	(512) 499-S662
Taylor, Dorothy	CC:DOM:CORP,6S47	(202) 622-7290
Taylor, Elinor A.	CCWR:SEA	(206) 220-59S4
Taylor, Jeremy	CC:EL:D	(202) 622-4S60
Taylor, Luedell	CC:WR:LA	(213) 894-6311
Taylor, Lynda	CC:WR:LN	(714) 643-4325
Taylor, Martha A.	CC:NER:BOS	(617) 565-7873
Taylor, Patricia	CC:NER:NEW	(201) 645-2627
Taylor, Thomas	CC:F&M:IS:SD:RS	(202) 260-9911
Telep, Randall	CC:F&M:IS:SD,S20	(202) 260-9846
Tellier, Paul Edward	CC:DOM:IT&A,SS14	(202) 622-4930
Tello, Carol P.	CC:INTL,4613	(202) 622-3880
Temple, Paulette S.	CC:WR:LN	(714) 643-4325
Tepper, Claudia A.	CCNER:CIN	(S13) 684-2217
Testoff, Robert A.	CC:DOM:IT&A,5038	(202) 622-48S0
Tewel, Eva A.	CC:F&M:GLS:E&GG	(202) 401-4944
Thaler, Diane P.	CC:NER:MAN	(212) 264-7920
Thayer, Catherine M.	CC:MSR:CHI	(312) 886-922S x 313
Thelen, Constance A.	CC:DOM:P&SI,5309	(202) 622-4015
Thieleman, Julianne	CC:SER:IND	(317) 226-5118
Thigpen, Bernita L.	CC:DOM:FI&P,4311	(202) 622-3920
Thomas, Harriet	CC:F&M:HR:P:2,4412	(202) 622-3550
Thomas, Lisa C.	CC:F&M:IS:IC	(202) 401-2230
Thomas-Dyer, Patricia A.	CC:NER:CIN	(S13) 684-3203
Thomas, Patricia D.	CC:EL:CT,2S7S	(202) 622-4460
Thomas, Rhonda	CC:DOM,S537	(202) 622-3310
Thomas, Ricky	CC:DOM:CORP,4402	(202) 622-77S0
Thomas, Rodney	CC:INTL, 4552	(202) 622-3820
Thomas, Thomas R.	CC:MSR:DAL	(214) 308-7352
Thomas, Wayne T.	CC:DOM:CORP,2613	(202) 622-7560
Thompson, Elaine	CC:WR:THO	(80S) 371-6700
Thompson, Linda S.	CC:NER:CIN	(513) 684-3202
Thompson, Patricia A.	CC:SER:LOU	(S02) 582-5471
Thompson, Sheryl	CC:MSR:GLS	(214) 308-7365
Thomsen, Joan	CC:INTL, 4712	(202) 622-3840
Thorley, Rollin G.	CCWR:LV	(702) 455-1127
Thorpe, Gerald A.	CC:NER:ALB	(518) 431-4683
Thorpe, Rose	CC:EBEO,5336	(202) 622-6050
Thorpe, Yulonda B.	CC:SER:RCH	(804) 771-2334
Thrasher, Michael A.	CC:EBEO,5214	(202) 622-6000
Thurston, James	CC:WR:SF	(41S) 744-9211
Tigani, Joseph	CC:WR:LA	(213) 894-4636
Tiktin, Andrew M.	CC:MSR:HOU	(713) 773-7300
Tillem, Steven	CC:NER:MAN	(212) 264-6533
Timm, Willard N., Jr.	CC:SER:ATL	(404) 331-6120
Tinagero, Margaret	CC:WR:THO	(805) 371-6700
Todd, Richard W.	CC:DOM:CORP,4008	(202) 622-7710
Toliver, Elnora E.	CC:DOM:FS,4143	(202) 622-7950
Tolleris, John A.	CC:EBEO,5336	(202) 622-6030
Tom, David	CC:MSR	(312) 886-1985
Tomashek, Thomas N.	CC:WR:SEA	(206) 220-5951
Tonuzi, Drita	CC:NER:MAN	(212) 264-7968
Toomer, Tresa Y.	CC:WR:SF	(41S) 744-9196
Toomey, Stephen J.	CC:DOM:IT&A,SS47	(202) 622-4960
Toor, Joyce H.	CC:EL:GL:Br3,231S	(202) 622-3630
Topolka, Paul G.	CC:SER:GBO	(910) 378-2225
Toscano, Dwight N.	CC:INTL,4S52	(202) 622-3820
Toth, Claire E.	CC:DOM:P&SI,S006	(202) 622-3050
Towler, Robert W.	CC:WR:SF	(41S) 744-9231
Townsend, Brian	CC:EL:CT,2603	(202) 622-4470
Townsend, Ida M.	CC:WR:SJ	(408) 494-7851
Traficanti, Gerald	CC:INTL,4575	(202) 622-3830
Trageser, Terry	CC:F&M:PF:FM:F	(202) 401-8311
Travers, Sherry L.	CC:MSR:GLS	(214) 308-7365
Travers, Thomas J.	CC:WR:LN	(714) 643-4325
Trent, Gale	CC:DOM:IT&A,5423	(202) 622-5010
Trethewy, Barbara S.	CC:WR:PNX	(602) 640-4952
Tretiak, Philip L.	CC:INTL,4567	(202) 622-3860
Trevey, John L., Jr.	CC:DOM:FS,4S3S	(202) 622-7920
Trice, Ashton	CC:EL:D	(202) 622-4570
Trilli, Darla	CC:EL:D,3704	(202) 622-4560
Trogolo, Richard E.	CC:NER:CIN	(513) 684-3211
Trotti, Candace	CC:F&M:PF:FM	(202) 401-8144
Troutman, Jennifer C.	CC:SER:LOU	(502) S82-5471
Trozzi, Barbara A.	CC:NER:PIT	(412) 644-3442
Tubbs, Bayon J.	CC:DOM:FS,4S18	(202) 622-7830
Tucker, Andrea S.	CC:DOM:FS,4S13	(202) 622-7840
Tucker, Jim	CC:FM:GLS:CLP	(202) 401-4013
Tucker, Lettie	CC:SER:CT	(404) 331-6161
Tucker, Shuford A., Jr.	CC:SER:BIR	(205) 731-1281
Turgeon, Helen	CC:DOM:IT&A,S020	(202) 622-4980
Turner, Gwendolyn	CC:DOM:IT&A,5405	(202) 622-5020
Turner, Jennifer S.	CC:F&M:PF:PA:P	(202) 401-8063
Turner, Rochelle	CC:F&M,3042	(202) 622-3330

Turner, Shelley	CC:MSR	(214) 308-7435
Turton, James R.	CC:MSR:DAL	(214) 308-7900
Twombly, Eric	CC:DOM:IT&A,5127	(202) 622-5050
Tyson, Charles C.	CC:DOM:CORP,2611	(202) 622-7560

U

Udrys, Linas N.	CC:WR:LN	(714) 643-4325
Umberger, Dianne	CC:DOM:FI&P,4108	(202) 622-3960
Urban, Joseph J.	CC:EL:D,3560	(202) 622-4570
Urban, Melanie R.	CC:MSR:HOU	(713) 773-7300
Uze, Barton S.	CC:EL:GL,BR2,2314	(202) 622-3620

V

Vader, Dana M.	CC:F&M:GLS:PCL	(202) 401-4062
Valli, Andrew H.	CC:SER:ATL	(404) 331-6077
Van Brauman, Martin M.	CC:MSR:DAL	(214) 308-7900
Van der Wal, Leslie B.	CC:INTL,4555	(202) 622-3850
Van Dyke, LaNita	CC:DOM:CORP,4239	202) 622-7540
Van Herksen, Monique	CC:INTL,4603	(202) 622-3880
Van Horn, Donna M.	CC:NER:BRK	(516) 832-2400
Vanlandingham, Michelle D.	CC:WR:PNX	(602) 640-4950
Vann-Woods, Beverly R.	CC:SER:ATL	(404) 331-6243
Vargas, Maria	CC:WR:LA	(213) 894-6311
Vargues, Maria H.	CC:F&M:HR:P,4033	(202) 622-3540
Varnes, Barbara J.	CC:SER:JAX	(904) 232-2788
Varra, Robert A.	CC:WR:DEN	(303) 844-3258
Vasquez, Christina	CC:DOM:CORP,5228	(202) 622-7180
Vaught, Jo Ann	CC:F&M:HR:TED	(202) 401-8888
Velazquez, Carmen M.	CC:SER:MIA	(305) 982-5301
Veliz, Sandra	CCWR:SEA	(206) 220-5951
Veninga, Ann	CC:DOM:P&SI,5404	(202) 622-3080
Verst, Joan R.	CC:NER:CIN	(513) 684-2088
Vetter, Kathryn K.	CC:WR:SAC	(916) 974-5700
Villageliu, Rogelio A.	CC:MSR:CHI	(312) 886-9225 x 308
Vincent, Terry W.	CC:NER:CLE	(216) 522-3380
Vinnik, Jeffrey L.	CC:INTL,4712	(202) 622-3840
Vitalie, James	CC:WR	(415) 556-2233
Vitiello, Anthony F.	CC:NER:MAN	(212) 264-7793
Voelker, Paul	CCWR:LV	(702) 455-1127
Voeller, John R.	CC:MSR:AUS	(512) 499-5662
Vogel, Jeffrey	CC:DOM:CORP,4428	(202) 622-7770
Vohs, Judith A.	CC:SER	(404) 331-6098
Voorhees, Virginia	CC:DOM:CORP,4016	(202) 622-7710
Vorsanger, Agatha L.	CC:NER	(212) 264-0290
Votilla, Dolores J.	CC:NER:PIT	(412) 644-3417
Vozar, Nancy S.	CC:DOM:FS,4040	(202) 622-7870
Vu, Tuanh	CC:F&M:IS:TS:MS,4210	(202) 622-8255
Vukovich, Joseph M.	CC:DOM:IT&A,5508	(202) 622-4870

W

Wachtel, L. Michael	CC:DOM:FI&P,4015	(202) 622-3980
Wachter, Roger	CC:MSR:STP	(612) 290-3473 x 223
Waddell, Cynthia R.	CC:WR:SJ	(408) 494-7851
Wade, Roger E.	CC:DOM:FS,4043	(202) 622-7870
Wadley, Josephine	CC:DOM:FS,4135	(202) 622-7940
Wagner, Renae	CC:MSR:PNX	(602) 640-5350
Wagner, Stephen	CC:DOM:CORP,4230	(202) 622-7530
Wahl, Julia L.	CC:NER:PIT	(412) 644-3437
Wahl-Moriarty, B. Sabine	CC:INTL, RPTRS, 606	(202) 260-9825
Waiters, Sandra	CC:MSR	(312) 886-5730 x 449
Wakayama, Dean H.	CCWR:SEA	(206) 220-5954
Walk, Mary E.	CC:NER:PHI	(215) 597-3442
Walker, Barbara	CC:DOM:P&SI,5007	(202) 622-3060
Walker, Gary F.	CC:SER:LC	(404) 331-6411
Walker, John C.	CC:F&M:GLS:CLP	(202) 401-6029
Walker, Patricia	CC:DOM:IT&A,5045	(202) 622-4950
Walker, Robert A.	CC:EL:GL, 2312	(202) 622-3640
Walker, Steven L.	CC:WR:SJ	(408) 494-7851
Walker, Suzette E.	CC:NER:DET	(313) 226-4790
Wall, Judith M.	CC:DOM:FS,4527	(202) 622-7900
Wallace, Kim	CC:DOM:P&SI,5408	(202) 622-3080
Waller, Stephen J.	CC:SER:CT	(404) 331-6161
Walli, Karl T.	CC:INTL,4562	(202) 622-3870
Walls, William	CC:WR:LA	(213) 894-4666
Walsh, John Q. Jr.	CC:MSR:CHI	(312) 886-9225 x 322
Walter, Edward L.	CC:NER:GLS	(513) 684-3204
Walton, Deanna L.	CC:DOM:P&SI,5004	(202) 622-3060
Wambsgans, Katherine L.	CC:NER:CLE	(216) 522-3380
Ward, Diann	CC:DOM:CORP,2607	(202) 622-7570
Ward, Patty	CC:DOM:IT&A,5129	(202) 622-5010
Warden, Samantha R.	CC:WR:SJ	(408) 494-7851
Warner, Bruce G.	CC:SER:MIA	(305) 982-5317
Warner, Jerome F.	CC:NER:BUF	(716) 551-5610
Warner, Jillena A.	CC:SER:LOU	(502) 582-5471
Washington, Bette E.	CC:DOM:FS,4516	(202) 622-7920
Washington, Brenda	CC:NER:NEW	(201) 645-4622
Washington, Myrtle A.	CC:MSR:DAL	(214) 308-7900
Washington, Ronald L.	CC:DOM:FS,4516	(202) 622-7960
Washington, Shirley D.	CC:DOM:IT&A,5515	(202) 622-4930
Wassel, Cheryl	CC:EL:GL,BR1,2309	(202) 622-3610
Waters, Mary Ann	CC:MSR:DM	(515) 284-4783
Watkins, Nancy	CC:INTL,4552	(202) 622-3820
Watsun, Cheryl	CC:SER	(404) 331-6194
Watson, Susan	CC:EL:GL,BR1,2312	(202) 622-3610
Watts-Green, Karen L.	CC:INTL, 4613	(202) 622-3810
Watts, Laura	CC:DOM:CORP,4404	(202) 622-7750
Waziri, Rhonda L.	CC:WR:SJ	(408) 494-7874
Weathersby, Sedonia B.	CC:WR:SD	(619) 557-5090
Weaver, Darrell C.	CC:MSR:SPR	(217) 527-6000
Weaver, Steve	CC:MSR:OKL	(405) 297-4805
Weber, David	CC:F&M:IS:SD	(202) 260-4587
Weber, Mary Helen	CC:NER:CIN:LC	(513) 684-3201
Weberman, Bernard	CC:DOM:P&SI,5317	(202) 622-3130
Weckel, Theodore	CC:WR:THO	(805) 371-6700

Weddle, Nellie	CC:F&M:HR:P,4022	(202) 622-3510
Weeda, John A.	CC:WR:DEN	(303) 844-3258
Weinberg, Alan I.	CC:5ER:GBO	(910) 378-2116
Weiner, David	CC:MSR:CHI	(312) 886-9225
Weiner, Ina 5.	CC:NER:PHI	(215) 597-3442
Weiner, Mark	CC:WR:THO	(805) 371-6700
Weinman, Greg	CC:F&M:GLS:PCL	(202) 401-4062
Weinraub, Carole W.	CC:F&M:Q,4203	(202) 622-3340
Weinstock, Ronald B.	CC:EBEO,2324	(202) 622-6060
Weiss, Robert M.	CC:DOM:IT&A,5127	(202) 622-5010
Welch, Donna	CC:DOM:IT&A,5522	(202) 622-4910
Welch, 5cott T.	CC:5ER:NO	(504) 558-3100
Welhaf, Ann M.	CC:WR:PNX	(602) 640-4952
Wells, Donald L.	CC:MSR:5TL	(314) 425-4747
Wells, Jessie	CC:WR:THO	(805) 371-6700
Welp, Theodore L.	CC:DOM:P&SI,5426	(202) 622-3120
West, Linda K.	CC:5ER:NO	(504) 558-3100
West, Robert W. III	CC:5ER:BIR	(205) 731-1281
Westen, Marion L.	CC:WR:LA	(213) 894-3027
Westry, Virginia T.	CC:5ER:WAS	(202) 634-5407 x 247
Wetherington, Trevor T.	CC:NER:DET	(313) 226-4790
Whatley, Kathleen E.	CC:5ER:WAS	(202) 634-5403 x 226
Whedbee, Charles M.	CC:DOM:CORP,4239	(202) 622-7550
Whelan, Patrick E.	CC:NER:NEW	(201) 645-3710
Whitcomb, David E.	CC:MSR:HOU	(713) 773-7300
White, David E.	CC:DOM:FI&P,4013	(202) 622-3980
White, Dianne	CC:F&M:HR:TED	(202) 401-8888
White, Loretha	CC:WR	(415) 556-0990
Whiteford, Kathy A.	CC:WR:5J	(408) 494-7859
Whitley, Daniel	CC:WR:LA	(213) 894-3027
Whitten, James A.	CC:WR:5J	(408) 494-7859
Whitton, Debra	CC:NER:BRK	(516) 832-2401
Wickstrom, Elizabeth K.	CC:DOM:IT&A,5137	(202) 622-4920
Wien, Eugene J.	CC:NER:PHI	(215) 597-0057
Wiener, Howard A.	CC:DOM:F5,4521	(202) 622-7860
Wiggins, 5harma D.	CC:5ER:ATL	(404) 331-6243
Wiggins, Vincent	CC:DOM:CORP,2605	(202) 622-7570
Wilcox, 5heri	CC:MSR:HOU	(713) 773-7300
Wilder, Michael	CC:NER:MAN	(212) 264-1059
Wilder, 5herri L.	CC:WR:LN	(714) 643-4325
Wiles, Daniel J.	CC:DOM:F5,4050	(202) 622-7800
Wiley, Wendy 5.	CC:WR:LN	(714) 643-4325
Wilker, Judith	CC:NER:MAN	(212) 264-7793
Wilkes, Joseph	CC:NER:PHI	(215) 597-3442
Williams, Addie	CC:WR:THO	(805) 371-6700
Williams, Angela C.	CC:DOM:F5,4527	(202) 622-7900
Williams, Annie D.	CC:DOM:IT&A,5034	(202) 622-4990
Williams, Beth L.	CC:WR:5F	(415) 744-9219
Williams, Brenda E.	CC:DOM:F5,4043	(202) 622-7870
Williams, Caroline	CC:DOM:IT&A,5509	(202) 622-4800
Williams, Catherine	CC:5ER:WAS	(202) 634-5411
Williams, Clarice	CC:DOM:F5,4039	(202) 622-7890
Williams, David A.	CC:NER:MAN	(212) 264-3303
Williams, Don	CC:MSR:AU5	(512) 499-5662
Williams, Doris B.	CC:F&M:GLS,208	(202) 401-4000
Williams, E. Miller	CC:INTL,L'PL	(202) 874-1490
Williams, Felicia	CC:F&M:GLS	(202) 401-4078
Williams, Finley B.	CC:WR:5F:W	(510) 210-7087
Williams, Frank C.	CC:NER:MAN	(212) 264-5476
Williams, Geraldine	CC:NER	(215) 597-9257
Williams, Karen	CC:F&M:IS:T5	(202) 622-7729
Williams, Kathy A.	CC:F&M:PF:PA	(202) 401-8050
Williams, Lauren M.	CC:WR:GLS	(415) 556-0408
Williams, Lori	CC:DOM:FI&P,4300	(202) 622-3900
Williams, Lynn	CC:DOM:IT&A,5050	(202) 622-4900
Williams, Marth M.	CC:DOM:F5,4527	(202) 622-7900
Williams, M. Kendall	CC:WR:5J	(408) 494-7851
Williams, Robert B.	CC:DOM:FI&P,4112	(202) 622-3960
Williams, Robert E. Jr.	CC:5ER:BAL	(410) 962-3116
Williams, Rose L.	CC:DOM:CORP,4237	(202) 622-7550
Williams, 5haron	CC:F&M:IS:55:CTD	(202) 401-2196
Williams, W. Edward Jr.	CC:INTL,L'PL	(202) 874-1490
Williams, Willie Jr.	CC:F&M:IS:LIB,4324	(202) 622-5843
Williamson, Donald W. Jr.	CC:5ER:LC	(404) 331-6411
Williamson, Fola H.	CC:DOM,3531	(202) 622-4520
Williamson, Karen	CC:F&M:IS:T5	(202) 622-7729
Willis, Connie M.	CC:MSR:5PR	(217) 527-6000
Wilpon, Bruce W.	CC:MSR:AU5	(512) 499-5662
Wilson, Brenda	CC:DOM:IT&A,5038	(202) 622-4830
Wilson, Christopher G.	CC:DOM:P&SI,5106	(202) 622-3040
Wilson, Curtis G.	CC:DOM:F5,4507	(202) 622-7830
Wilson, Jane B.	CC:NER:CT	(212) 264-8134
Wilson, Pamela 5.	CC:NER:MAN	(212) 264-7196
Wilson, Rebecca	CC:EBEO,5335	(202) 622-6040
Wilson, Robert J.	CC:WR:GLS	(415) 556-0408
Wilson, 5teven A.	CC:WR:5J	(408) 494-7859
Winfield, Robin J.	CC:F&M:HR:TED	(202) 401-8888
Winkler, Andrew M.	CC:5ER:LOU	(502) 582-5471
Winker, Judith C.	CC:5ER:JAX	(404) 232-2788
Winley, Patricia A.	CC:F&M:IS,2512	(202) 622-6435
Winnick, Helene	CC:WR:5F	(415) 744-9189
Winningham, 5teven R.	CC:NER	(212) 264-0261
Winsten, David A.	CCWR:5EA	(206) 220-5954
Wisbar, Julie K.	CC:WR:5J	(408) 494-7859
Wise, Clyde	CC:F&M,3309	(202) 622-9241
Wise, David H.	CC:5ER:JAX	(904) 232-3434
Wise, Linda J.	CC:5ER:BIR	(205) 731-1284
Witkowski, Richard A.	CC:MSR:CHI	(312) 886-9225
Witt, Richard	CC:DOM,4409	(202) 622-4648
Wojay, Craig R.	CC:DOM:FI&P,4315	(202) 622-3018
Wolf, Thomas J.	CC:EBEO,5233	(202) 622-6070
Wolfe, Carolyn 5.	CC:WR:BOI	(208) 334-9606
Wolfe, Rebecca W.	CC:MSR:DAL	(214) 308-7371
Wong, Jeffrey M.	CC:WR:POR	(503) 326-7009
Wong, Linda L.	CC:MSR:DAL	(214) 308-7900
Woo, Walter H.	CC:DOM:P&SI,5322	(202) 622-3040
Wood, Edena E.	CC:DOM:F5,4136	(202) 622-7930
Wood, Hiranthia	CC:DOM:P&SI,5427	(202) 622-3090
Wood, Zoe	CC:DOM:IT&A,5553	(202) 622-4960
Woodard, Theresa	CC:F&M:HR:P:1,4026	(202) 622-3520
Woodworth, Esther M.	CC:DOM:P&SI,5315	(202) 622-3090
Woolfolk, Dorothea	CC:DOM:CORP,4238	(202) 622-7780
Worden, Neil B.	CC:F&M:GLS:CLP	(202) 401-4013
Worland, Diane L.	CC:5ER:IND	(317) 226-6601

Worley, Pamela S.	CC:NER:CIN	(513) 684-6932
Wright, J. Delores	CC:F&M:IS,2512	(202) 622-6436
Wright, George F.	CC:DOM:IT&A,5037	(202) 622-4950
Wright, Karen	CC:MSR	(312) 886-9225 x 323
Wright, Mary L.	CC:WR:BOI	(208) 334-9606
Wuerfel, Annette	CC:NER:CIN	(513) 684-2393
Wulf, Roy	CC:WR:5EA	(206) 220-5954
Wyche, 5hari	CC:INTL, 4712	(202) 622-3840
Wynne, Mary E.	CC:WR:SF	(408) 494-7859

X

Xenos, Oksana O.	CC:NER:DET	(313) 226-4790

Y

Yang, Adrienne	CC:F&M:IS:IC	(202) 401-2228
Yates, Willard W.	CC:INTL,4555	(202) 622-3850
Yeager, Deborah C.	CC:DOM:FS,2569	(202) 622-7970
Yeabower, Mary B.	CC:5ER:JAX	(904) 232-2788
Yoder, Jaye M.	CC:F&M:PF:FM	(202) 401-8169
Yoder, Thomas	CC:F&M:HR:TED	(202) 401-8888
York, William J.	CC:MSR	(312) 886-5806
Yorkowitz, Janice	CC:INTL, 4555	(202) 622-3850
Yost, Michael A., Jr.	CC:NER:PIT	(412) 644-3441
Yost, 5ara 5.	CC:DOM:IT&A,5033	(202) 622-4990
Young J. Craig	CC:SER:GBO	(910) 378-2234
Young, Donna M.	CC:DOM:P&SI,5105	(202) 622-3040
Young, Donna M.	CC:DOM:P&SI,5016	(202) 622-3070
Young, J. Craig	CC:5ER:BIR	(205) 731-1284
Young, Richard C.	CC:WR:PNX	(602) 640-4955
Young, 5teedly	CC:MSR:CHI	(312) 886-9225 x 320
Yu, 5usanna	CC:WR	(415) 556-0990
Yutani, Erika	CC:DOM	(202) 622-3920

Z

Zabel, Terry L.	CC:NER:DET:GR	(616) 235-0340
Zamolo, Paul R.	CC:WR	(415) 556-0990
Zech, Felix J.	CC:EBEO,5234	(202) 622-6070
Zeller, Louis J. Jr.	CC:5ER:NO	(504) 558-3100
Zelnik, Jonathan	CC:DOM:FI&P:2,4316	(202) 622-3940
Zepeda, Rachael J.	CC:WR:PNX	(602) 640-4952
Zezula, Duane	CC:F&M:GLS:PCL	(202) 401-4062
Ziegler, Laurence D.	CC:NER:BRK	(516) 832-2425
Zima, Michael D.	CC:SER:JAX	(904) 232-2788
Zimmerman, Jill R.	CC:NER:PHI	(215) 597-3442
Zink, Charles L.	CC:F&M:IS:5D	(202) 260-9552
Zinn, Clifford	CC:F&M:IS:T5,4125	(202) 622-8040
Zoscak, John M. Jr.	CC:NER:PIT	(412) 644-2823
Zoss, David L.	CC:MSR:5TP	(612) 290-3473 x 242
Zuba, Kathryn A.	CC:EL:GL,BR2,2316	(202) 622-3620
Zuccaro, Barbara J.	CC:5ER:WAS	(202) 634-5409 x 23
Zusi, Dale A.	CC:WR:5J	(408) 494-7851

THREATENING TELEPHONE CALL INFORMATION

If you are the person receiving the threatening call, YOU should remain calm, be courteous, and listen. **DO NOT INTERRUPT THE CALLER**. Keep the caller on the line as long as possible. Ask him/her to repeat the message. Do not hang up the telephone after the caller is off the line. Do not activate fire alarms. Do not use a walkie talkie. Notify a manager immediately. The manager will contact the appropriate authorities.

Exact words of threat:

_____

_____

_____

_____

_____

Date and time call was received _____ Length of call _____

QUESTIONS TO ASK

1. When is the bomb going to explode? _____
2. Where is the bomb right now? _____
3. What does the bomb look like? _____
4. What kind of bomb is it? _____
5. What will cause the bomb to explode? _____
6. Did you place the bomb? _____
7. Why? _____
8. What is your address? _____
9. What is your name? _____

DESCRIPTION OF CALLER'S VOICE

Sex _____ Race _____ Age _____

Calm	Laughing Lisp	Disguised	Loud	Stutter
Angry	Crying	Raspy	Accent	Deep breathing
Excited	Normal	Deep	Cracking voice	Clearing throat
Slow	Distinct	Ragged	Soft	
Rapid	Slurred	Nasal	Familiar. Who does it sound like?	

BACKGROUND SOUNDS

Street noise	Music	Factory machinery	Local	Crockery
House noise .	Animal noise	Voices	Long distance	Booth
PA System	Office machinery	Motor	Clear	Static
Other				

Your name _____ Date _____ Your telephone _____

Call Inspection in the event of a bomb threat.

SUSPECT PACKAGE ALERT

A suspicious package is an object, regardless of its appearance, that is out of place. Only employees working in the area know what is a suspicious object for that area. If you find a suspicious package, notify a manager immediately. The manager will contact the appropriate authorities. Do not touch the package. Do not set off a fire alarm. Do not use a walkie talkie.

Call Inspection if you find a suspicious package.

Is addressee familiar with name and address of sender?

Package/letter has no return address.

Is addressee expecting package/letter? If so, verify expected contents.

Improper or incorrect title, address, or spelling of name or address.

Title but no name.

Wrong title with name.

Handwritten or poorly typed address.

Misspelling of common words.

Return address and postmark are not from the same area.

Stamps (sometimes excessive postage, unusual stamps) versus metered material.

Special handling instructions on package (i.e., special delivery, open by addressee only, foreign mail, air mail, etc.).

Restrictive markings such as confidential, personal, etc.

Overwrapped, excessive securing material such as masking tape, string or wrappings.

Oddly shaped or unevenly weighted packages.

Lumpy or rigid envelopes (stiffer than normal, heavier than normal, etc.).

Lopsided or uneven envelopes.

Oily stains or discolorations.

Strange odors.

Protruding wire or tin foil.

Visual distractions (drawings, unusual statements, hand drawn postage, etc.)

Please be advised that this is a general checklist. The best protection is personal contact with the sender.

CHANGE OF NAME, ADDRESS, OR TELEPHONE NUMBER

INFORMATION CHANGED (CHECK ALL THAT APPLY)					
NAME		*ADDRESS*		*TELEPHONE*	

PREVIOUS NAME, ADDRESS, OR TELEPHONE NUMBER	
Name	
Address	
City, State, Zip	
Telephone	

NEW NAME, ADDRESS, OR TELEPHONE NUMBER	
Name	
Address	
City, State, Zip	
Telephone	
Effective Date	

I hereby certify that the changed information is correct.

Signature:_____ Date:_____

<FOR OFFICE USE ONLY>		
Date Received:	Date change entered:	Initials:

TELEPHONE DIRECTORY REQUEST FORM

Name	
Company Name	
Address	
City/State/Zip	
Phone Number	( )
Fax Number	( )
Number of Copies	

FOR OFFICE USE ONLY (Below)

Date Received		**Computer Input Date**	
Date Sent Out		**Initials**	

Send out Chief Counsel Telephone Directory(s) to the above person(s) and add to the distribution list. (C:\WP6.1Windows\Req.form)

PERSONAL DIRECTORY

This space is provided for frequently used telephone numbers.

Name	Agency	Telephone Number

Office of Chief Counsel Field Organization

Regions Effective Oct. 1, 1995
Districts Effective Oct. 1, 1996

As of October 1, 1995, the field will consist of four Regions, four Regional Counsel Offices, 54 District Counsel Offices, and two Posts of Duty. All cities shown are currently sites of District Counsel Offices and/or Regional Counsel Offices, with the exception of Grand Rapids and Fort Lauderdale, which are Posts of Duty.

As of October 1, 1996, the field will consist of four Regional Counsel Offices, 33 District Counsel Offices, and 17 Associate District Counsel Offices. The district names shown on the map will also take effect. Five District Counsel Offices and one Post of Duty are designated for closure as of October 1, 1997, and are not included in the count of 33 District Counsel Offices in effect as of Oct. 1, 1996.

★ Regional Counsel Office (and co-located District Counsel Office) as of October 1, 1995

◉ District Counsel Office as of October 1, 1996.

● Associate District Counsel Office as of October 1, 1996.

△ Office to be closed as of October 1, 1997.

☆ U.S. GOVERNMENT PRINTING OFFICE:1995-387-124/44158

Office of Chief Counsel Field Organization

Regions Effective Oct. 1, 1995
Districts Effective Oct. 1, 1996

Western Region

Regional Office: San Francisco

SEA
POR
Pacific Northwest District
HEL
BOI
Rocky Mountain District
Northern California District
SAC
SF
SJ
Central California District
SLC
DEN
LV
Southwest District
THO
Los Angeles District
LA
LN
Southern California District
SD
PNX
ABQ
HON
Pacific Northwest District
ANC

Midstates Region

Regional Office: Dallas

North Central District
STP
MIL
Midwest District
OMA
DM
CHI
Illinois District
SPR
KCY
STL
Kansas-Missouri District
OKL
Oklahoma-Arkansas District
North Texas District
DAL
AUS
South Texas District
HOU
Houston District

Northeast Region

Regional Office: Manhattan

New England District
Upstate New York District
ALB
BOS
Connecticut-Rhode Island Distri
GR
DET
BUF
HAR
BRK
Brooklyn District
Michigan District
MAN
Manhattan District
CLE
Pennsylvania District
PHI
Ohio District
PIT
New Jersey District
NEW
CIN

Southeast Region

Regional Office: Atlanta

WAS
BAL
Deleware-Maryland District
IND
Virginia-West Virginia District
RCH
Indiana District
LOU
GBO
NAS
Kentucky-Tennessee District
North-South Carolina District
BIR
ATL
Gulf Coast District
Georgia District
NO
JAX
North Florida District
South Florida District
FTL
MIA

UNIVERSITY OF FLORIDA
3 1262 05318 0369

I National Office Numbers

II Midstates Region Numbers

III Northeast Region Numbers

IV Southeast Region Numbers

V Western Region Numbers

VI Finance and Management Areas

VII International/Enforcement/SAUSA

VIII Industry Specialization Program

IX Code and Subject Areas

X IRS Office Numbers

XI Appeals Office Numbers

XII General Counsel, Department of Treasury

XIII Department of Justice

XIV U.S. Tax Court

XV Alphabetical Listing of Counsel Employees

XVI Emergency Forms

XVII Telephone Directory Forms

XVIII Map of Chief Counsel Offices